



Town of Springfield, Vermont

**ANNUAL REPORT
FISCAL YEAR 2022**

WARNING

ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING AND NOTICE OF PUBLIC INFORMATIONAL HEARING HYBRID (PHYSICAL AND REMOTE)

The legal voters of the Town of Springfield and Town of Springfield School District are hereby notified and warned to meet at Riverside Middle School Gymnasium in said Town on Tuesday, March 7, 2023 at 8:00 a.m. (8:00 o'clock in the forenoon) until 7:00 p.m. to vote by ballot for Town and Town School District Officers, for all appropriations to be voted by ballot, and all other items of business to be voted by ballot.

A public informational hearing will be held **IN-PERSON**, and will be accessible remotely by electronic means, at the Springfield High School Cafeteria on Monday, March 6, 2023 at **7:00 p.m.** to hear reports of the Town Officers, Town School District Officers and Committees, to discuss all Australian Ballot articles on the Annual Town and Town School District Meeting Warning and to do any other business that can legally be done under this Warning.

IN-PERSON PUBLIC INFORMATIONAL HEARING WILL BE ACCESSIBLE REMOTELY BY ELECTRONIC MEANS:

- **ZOOM MEETING ID:** 871 7827 3686
- **By computer:** Join meeting by clicking here: <https://us02web.zoom.us/j/87178273686>
- You may be prompted to enter the Meeting ID. You may need to download software <https://zoom.us/>
- **By smartphone, tablet, or other device:** Download and open the <https://zoom.us/> app. You may have to create a free account or sign into your existing account. Select the option to join meeting and enter the Meeting ID. One-tap mobile device click here: [+13017158592](https://zoom.us/j/87178273686)
- **By telephone:** Dial [+1 646 558 8656](https://zoom.us/j/87178273686) and when prompted enter the Meeting ID. Note that long distance rates may apply. Dial-in participants use *9 to raise/lower hand and *6 to mute/unmute.
- **Meeting link** can also be accessed on the home page of the [Town of Springfield website](https://www.springfieldvt.gov/)
- **Watch** live on SAPA TV or stream it from [Sapatv.org](https://www.sapatv.org)

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TOWN OF SPRINGFIELD DIRECTORY

GENERAL INFORMATION

Population: 9,062
Altitude: 410 Feet
Miles: 47 Square
Size: 31,552 Acres

MEETING SCHEDULES

Please check the Town of Springfield Website: www.springfieldvt.gov for Agendas, Notices and Minutes of each meeting or call 802-885-2104 to request a copy. For School Board check: www.ssdvt.org or call 802-885-5141 to request a copy.

SELECTBOARD

Meetings held second and fourth Monday of each month (except for June, July, August) at 7:00 p.m., Selectboard's Meeting Room, Municipal Office

SCHOOL BOARD

Meetings held first and third Monday of each month at 6:00 p.m. at the High School Library

LIBRARY TRUSTEES

Meeting held the second Tuesday of each month at 6:30 p.m. at the Library

PLANNING COMMISSION

Meeting held the first Wednesday of each month at 6:30 p.m., Selectboard's Meeting Room, Municipal Office

SPRINGFIELD HOUSING AUTHORITY

Meeting held the second Tuesday of each month at 8:00 a.m., Huber Building, 80 Main Street

CEMETERY COMMISSION

Meeting held the first Wednesday of each month April thru November at 5:00 p.m. in the Selectboard's Meeting Room, Municipal Office

DEVELOPMENT REVIEW BOARD

Meeting is held on second Tuesday of each month at 7:00 p.m., only if an application is to be considered, in the Selectboard's Meeting Room, Municipal Office

DOWNTOWN DESIGN REVIEW ADVISORY COMMISSION

Meeting is held when necessary in the Selectboard's Meeting Room, Municipal Office

AIRPORT COMMISSION

Meeting is held on the fourth Thursday of each month at 5:00 p.m. in the Terminal Building, Hartness State Airport

SPRINGFIELD TRAILS AND RURAL ECONOMY COMMITTEE

Meeting is held on the fourth Tuesday of each month at 7:00 p.m. in the Selectmen's Meeting Room, Municipal Office

DECLARATION OF INCLUSION COMMITTEE

Meetings held third Wednesday of each month at 5:30 p.m. at the Town Library

TOWN

Municipal Offices:

96 Main Street

Office Hours:

8:00 a.m. - 4:30 p.m.
Monday - Friday
885-2104

Tel. No

Department of Public Works:

Fairground Road

Business Hours:

7:00 a.m. - 3:30 p.m.
Monday - Friday
886-2208

Tel. No

Police Emergency

Tel. No. 885-2113
or 911

Police Non-Emergency

201 Clinton Street

Tel. No. 885-2112

Fire and Ambulance Emergency

Tel. No. 911

Fire and Ambulance Non-Emergency

77 Hartness Avenue

Tel. No. 885-4546

Springfield Town Library:

43 Main Street

Business Hours:

Monday-Thursday 9:00 a.m. - 7:00 p.m.
Friday 9:00 a.m. - 5:00 p.m.
Saturday 10:00 a.m. - 1:00 p.m.
Tel. No. 885-3108

Parks & Recreation Department:

139 Main Street

Tel. No. 885-2727

Senior Citizens' Center:

139 Main Street

Business Hours:

8:00 a.m. - 4:00 p.m.
Monday - Friday
885-3933

Tel. No.

Sewage Disposal Plant:

Clinton Street

Business Hours:

7:00 a.m. - 3:30 p.m.
Monday - Friday
885-2854

Tel. No.

Transfer Station & Recycling Center:

Fairground Road

Business Hours:

Monday 12:30 p.m. - 4:30 p.m.
Wednesday 8:30 a.m. - 4:30 p.m.
Saturday 8:00 a.m. - 4:00 p.m.
Tel. No. 885-5827

SCHOOLS

Central Offices 885-5141

Athletic Director 885-7905

Elm Hill School 885-5154

Union Street School 885-5155

Riverside Middle School 885-8490

Springfield High School 885-7900

Technical Center 885-8300

ELECTED MUNICIPAL OFFICERS

TOWN MODERATOR		CEMETERY COMMISSIONERS	
Larry Kraft	2023	Cathryn Feickert	2023
		Beth Gray	2026
SCHOOL MODERATOR		Scott Page*	2027
Larry Kraft	2023	Gerald Patch	2025
		Hugh S. Putnam	2024
SELECTMEN		Barbara A. Courchesne, Ex-Officio	
Everett T. Hammond	2024		
Michael E. Martin	2023	JUSTICES OF THE PEACE	
Walter E. Martone	2024	(Term expires in February 2025)	
Kristi C. Morris*	2023	Lori Claffee	
Crissy L. Webster	2025	Thornton "Ted" Cody	
		Warren Cross	
SCHOOL DIRECTORS		Alice Emmons	
Denise Hunter	2025	Jim Fog	
Stephen Karaffa	2024	Elizabeth "Beth" Gray	
Patti Kemp	2023	Randy Gray	
Mary Krueger	2025	Josephine Hingston	
Troy Palmer*	2024	Ernest "Puggy" Lamphere*	
		Stephen Matush	
LISTERS		John Middleton	
David Coleman	2023	Char Osterlund	
Terry Perkins	2024	Judy Stern	
		Kathy Scott Weaver	
LIBRARY TRUSTEES		Lisa Young	
Anna M. Boarini	2025		
Suzette Chivers	2024	STATE REPRESENTATIVE	
patrice jones*	2025	WINDSOR-3	
Claire Trask	2025	Alice Emmons	
Myrton Graham	2024	Kristi C. Morris	
Vacancy**	2023		
Vacancy**	2023	WINDSOR COUNTY	
		SENATORS	
TRUSTEES OF PUBLIC FUNDS		Alison Clarkson	
Peter Andrews	2025	Richard McCormack	
Marc Aube	2024	Rebecca White	
Jane B. Waysville*	2023		
		*Chairperson	
FIRST CONSTABLE			
Paul "Stags" Stagner	2023	** Greg Supernovich and Kristin Durand resigned in 2022.	

APPOINTED MUNICIPAL OFFICERS AND DEPARTMENT HEADS

TOWN MANAGER	PUBLIC WORKS DIRECTOR
Jeffrey A. Mobus	Jeffery Strong
TOWN CLERK/TREASURER	PARKS, RECREATION AND LEISURE SERVICE DIRECTOR
Barbara A. Courchesne	Christopher Merrill
DELINQUENT TAX COLLECTOR	LIBRARY DIRECTOR
Barbara A. Courchesne	Susan Dowdell
FINANCE DIRECTOR	ASSESSOR
Cathy Sohngen	Nichole Knight
HUMAN RESOURCES	SUPERINTENDENT OF WATER & SEWER
Charley M. Shepherd	Richard Chambers
POLICE CHIEF	FIRE CHIEF
Jeffrey S. Burnham	Paul Stagner
PLANNING AND ZONING ADMINISTRATOR	SENIOR CITIZENS CENTER DIRECTOR
Charles H. Wise, Jr.	Lori Johnson

APPOINTED BOARDS AND COMMISSIONS

PLANNING COMMISSION		AIRPORT COMMISSION	
Susan Fog	2024	Paul Bladyka	2025
Beth Gray	2025	L. Alasdair Crawford	2025
Randy Gray	2026	Bruce Johnson*	2023
Steve Kraft*	2024	Michael Knoras	2024
Jules O’Guin	2025	Peter MacGillivray	2024
Ginamarie Russell	2026	Charles Schumacher	2023
Michael Schmitt	2026	Donald Shattuck	2024
Crissy L. Webster (Liason)		Michael E. Martin (Liaison)	
Charles H. Wise, Jr.,			
Administrative Officer		HOUSING AUTHORITY	
		Peter Andrews*	2025
DOWNTOWN DESIGN COMMISSION		Walter Jabs, Jr.	2023
Bonny Andrews	2025	Jessica Martin	2027
John Bond	2023	Jeffrey Perkins	2024
Amanda Lamkins	2024	Laura Ryan	
		Executive Director	
DEVELOPMENT REVIEW BOARD		SPRINGFIELD TRAILS AND RURAL ECONOMY	
Leanne Alexander	2024	John Bond	2026
Peter Fuller	2025	Jim Fog*	2025
Britton Herring	2027	Charles Gregory	2024
Stephen Kraft*	2023	Josephine Hingston	2025
Juanita Rice	2025	Bettina McCrady	2024
Chuck Wise,		Barbara Schultz	2026
Administrative Officer		Vacancy	
Vacancy for Alternate		Kristi C. Morris (Liaison)	
BUDGET ADVISORY COMMITTEE		DECLARATION OF INCLUSION COMMITTEE	
(for proposed budget FY23/24)		Charis Boke*	2025
Tre Ayer		Sue Dowdell	2025
Corky Bond		Brandon Gulnick	2025
Tara Chase		pattrice jones	2025
Bill Cronin		Char Osterlund	2025
Jim Fog		Walter E. Martone	2025
Douglas Johnston		(Liason and voting member)	
Scott Richardson		Vacancy	
		Vacancy	
		Vacancy	
		* Chairperson	

APPOINTED STATUTORY POSITIONS

TREE WARDEN		SURVEYOR OF WOOD & LUMBER	
Mark Blanchard	2023	James Tucker	2023
WEIGHER OF COAL		FENCE VIEWER	
Mark Blanchard	2023	James Tucker	2023

REPORT OF THE SELECTBOARD AND TOWN MANAGER'S OFFICE

2022 has been a year of transitions, with the most noticeable transition being the transition from Covid significantly impacting how the Town operates to, hopefully, the Town operating more normally. There were also transitions in leadership in many of the Town's departments. Donna Hall (Human Relations), Andy Bladyka (Parks and Recreation), Mark Fountain (Police), Russ Thompson (Fire and Ambulance), and Renee Vondle (Planning and Zoning) all retired during the year. We want to personally thank all these department heads for their many years of service to the Town of Springfield. Each of these dedicated employees should be proud of all that they were able to accomplish over their many years of service. Fortunately, the Town has been able to hire very qualified people who have stepped into these very important positions. Charley Shepherd (Human Relations), Chris Merrill (Parks and Recreation), Jeff Burnham (Police), Paul Stagner (Fire and Ambulance), and Charles Wise (Planning and Zoning) have all hit the ground running. We are excited to see how each of these talented department heads will build on the accomplishments of their predecessors and lead their departments forward in the coming years.

In 2021, the Selectboard adopted a Strategic Plan that it hopes will guide the Town forward. The plan is broken down into four main categories. The first category is Downtown and Commercial Development. This includes continued implementation of the Main Street Master Plan, finishing Comtu Cascade Park, and encouraging development in the Valley Street and Lower Park Street regions. The next category is Rural Economy and Neighborhoods. This addresses zoning amendments, neighborhood redevelopment, and workforce housing. The third category of the plan is Planning and Promotions. Efforts in this category include developing a professional marketing plan, increasing our efforts to obtain grant funding, and addressing critical labor shortages in the Town, both for municipal services and for businesses in town. The last category is Infrastructure and Maintenance. The hope of this last category is that by addressing our deteriorating infrastructure and enforcing existing codes that we can make Springfield more attractive, both for our current citizens and businesses and those considering a move to our town.

The Town has acted to address many of the items identified in the Strategic Plan. The Town has received scoping grants to develop and explore two projects in the Main Street Master Plan. Those projects are the Northern Gateway, which will evaluate the options and feasibility of a new shared use path along River Street that would improve the access to Downtown from the north, and the Clinton Street Road Diet, which will evaluate the option of adding a shared use path along Clinton Street and reducing the street to three lanes. In the Downtown, the Town repaired two retaining walls, one at the Valley Street municipal parking lot and one at the bottom of Park Street. Lastly, in the Downtown, the Town received a Downtown Transportation Grant that will allow the Town to complete the sidewalk along Mineral Street and improve the plaza area in front of the theater. In exploring ways that the Town might improve our neighborhoods, the Selectboard asked the Planning Commission to evaluate if and how a Neighborhood Development Area designation would be beneficial.

The Selectboard determined that duplicative street names and confusing numbering of addresses constitute a public health hazard as these issues could, and have, delayed responses to emergencies. The Town made a lot of progress on this issue in 2022, including addressing the two most hazardous situations. Those are duplicate street names and unnamed private roads. This project took a lot of time and patience. The Town apologizes for the inconvenience and unexpected difficulties that this caused residents. However, we know that by becoming E911 compliant in these areas that all of

Springfield's residents will be safer as the confusion that caused delayed emergency responses has been eliminated.

The Town continues to work on its infrastructure. During the 2022 summer construction season, the town paved and repaired roughly 5 miles of road, including Park, Union, and Giddings Streets. The Town also reconstructed a second section of approximately 2000 feet of Eureka Road. The Town budgets \$300,000 for paving. Last year, the Town updated a 2015 Road Surface Management System (RSMS). The purpose of the RSMS is to improve the overall condition of the roads. Voters have overwhelmingly supported this program, including approving a special appropriation of \$700,000 last year to supplement the amount included in the budget. The Town, with the assistance of state structures grants, was able to replace the Massey Road culvert and the Grove Street culvert. We understand that there is still a significant amount of work to do on our infrastructure. The Town is constantly pursuing grant opportunities as this necessary work is very costly. If grants are not available to address the Town's needs, it is likely that the Town will need to consider bonding for our larger infrastructure projects.

The 2023-2024 Proposed Budget projects total revenues of \$3,143,218, an increase of \$331,688 (or 11.8%) and total expenses of \$14,284,999, an increase of \$859,126 (or 6.4%). Should the proposed budget be passed by the voters, this would mean an increase of \$527,438 (or 4.97%) in the amount to be raised by taxes. Both the total revenues and total expenses are increased by \$150,000 due to an accounting change. Since this change increases revenues and expenses equally, it doesn't affect the amount to be raised by taxes.

There are a number of items in the budget that contribute to this significant increase. There is an increase of \$389,112 for payroll expenses. This increase is due to high inflation, the return of 2 patrol positions to the budget and a new half time Evidence Technician position. If funded, the 2 additional patrol officers will bring the total patrol officers to 13 from 11, still short of the 15 positions that would constitute full staffing. Other significant increases include an increase in the health insurance premiums of \$101,000, \$26,160 for heating fuel, \$28,700 for gas and diesel \$38,000 for winter road materials, and \$58,000 for the restoration of the police vehicle program. Clearly, these increases total more than the \$527,438 increase. There is a \$160,000 reduction in the amount budgeted for compensated absences due to the one-time payouts to a number of retiring employees that were included in the prior budget.

The Water and Wastewater department also is dealing with deteriorating infrastructure. The federal American Rescue Plan Act (ARPA) has allocated Springfield \$2.662 million and one of the allowed uses of ARPA money is water and wastewater infrastructure. The Town will use roughly 90% of this money to replace the water line along Clinton Street between Bridge Street and the Wastewater Treatment Plant. It was decided that this project is most critical to the economic development of Springfield as this water line needed to be replaced and upgraded in order to be able to supply adequate flow and fire protection by the old J&L site, allowing for the future development there (and on the other side of Clinton Street as well).

The Town also has plans to replace the original 120 year old water lines that run under the rest of Clinton Street, Main Street, and River Street. The next section of water lines to be replaced will be along the rest of Clinton Street, as well as the Bridge Street and Wall Street area. The water lines below the lower section of Seavers Brook Road will also be replaced. This project is expected to cost \$3,400,000. We are asking the Town to support a bond for this project at Town Meeting. Fortunately, the Town has received a very favorable funding package from the State of Vermont. Since the project includes a good amount of lead remediation, up

Selectboard and Town Manager (Continued)

to \$1,000,000 of the bond, if authorized by the voters, would be forgiven, with the remainder of the bond at 0% for 40 years. This is the best funding that we've received for any of our water projects and we encourage our voters to support the bond.

We want to thank all of the Town's employees for their dedication and service throughout the year. We also want to thank the many volunteers who contribute to Springfield, both those who volunteer by serving on Town boards and commissions and the many of you who volunteer throughout our community. Together, we make Springfield stronger.

Selectboard
Kristi C. Morris, *Chair*
Michael E. Martin, *Vice Chair*
Everett T. Hammond
Walter E. Martone
Crissy L. Webster
Jeff Mobus, *Town Manager*
Email: tosmanager@vermontel.net

HUMAN RESOURCES DEPARTMENT

The Town of Springfield had 14 employees retire in Calendar Year 2022:

- Daniel Baldwin after over 32 years working for the Fire Dept. (1988 - 2020)
- Andy Bladyka after over 25 years working for Parks & Recreation (1996 - 2022)
- Paul Gurney who was the Working Forman for the Public Works Dept. (2019 - 2022)
- Randy Knight after 32 years working for the Public Works Dept., most recently at the Wastewater Treatment Plant (1989 - 2022)
- Wendy Taft after over 21 years as Dispatcher for the Police Dept. (2000 - 2022)
- Donna Hall after almost 10 years working for the Town, most recently as Human Resources Manager (2012- 2022)
- John Johnson after 36 years working for the Public Works Dept., most recently as Highway Superintendent (1986-2022)
- Mark Fountain after 32 years with the Police Dept., most recently as Chief (1990 - 2022)
- Patrick Call after 20 years with the Police Dept., most recently as Lieutenant (2002 - 2022)
- John Fratini after over 18 years with the Police Dept. (2004 - 2022)
- Russell Thompson after 41 years with the Fire Dept., most recently as Chief (1981 - 2022)
- Lois Smith after 38 years with the Town, most recently as Office Manager at the Public Works Dept. (1984 - 2022)
- Robert Verge after 37 years with the Public Works Dept. (1985 - 2022)
- Renee Vondle after over 5 years as Town Planner/Zoning Administrator (2018 - 2023)

The Town of Springfield will never forget your act of service.

Employees with milestone employment anniversaries in Calendar Year 2022 are:

40 Years of Service: Tammy Gould, Library Technician II

20 Years of Service: John Claflin, Deputy Fire Chief (as of 12/25/2022)

15 Years of Service: Deanne Richardson, Finance Clerk

Nichole Knight, Chief Assessor

Daniel Deslauriers, Acting Sergeant

10 Years of Service: Lisa Baker, Dispatcher

5 Years of Service: Brian Benoit, Asst. to Town Manager

Alicia DiPietro, Dispatcher

Shanine Warren, Accountant I

Stephen Page, WWTP Operator

Congratulations on your achievement!

The Town welcomed the following hires:

Fire Department: Jenna Brown, Firefighter/EMT (3/2022)

Sean Goings, EMT (10/2022)

Ryan Merrill, Firefighter/EMT (6/2022)

Police Department: Jeffrey Burnham, Police Chief (9/2022)

Lord W. Singleton, Police officer (2/2022)

Neily, Steven, Police Officer (12/2022)

Human Resources: Charley Shepherd, Human Resources Manager (3/2022)

Public Works: Ethan Alden, Maintenance Worker I (12/2022)

Shawn Delaney, Mechanic (11/2022)

Thomas Jarvie, Maintenance Worker I (10/2022)

John Ranno, Maintenance Worker II (12/2022)

Richard Rounds, Maintenance Worker II (12/2022)

Parks & Recreation: Christopher Merrill, Director (2/2022)

Adam Middleton, Assistant Director (4/2022)

Planning & Zoning: Charles Wise, Planning and Zoning Administrator (12/2022)

Town Clerk and Carrie Kellow, Clerk/Zoning Assistant

Planning & Zoning: (7/2022)

Charley Shepherd
Human Resources Manager
Phone: 802-885-2104, Ext. 238
Fax: 802-885-1617
Email: toshir@vermontel.net
Website: www.springfieldvt.gov

RESOLUTIONS & ORDINANCES

July 1, 2021 through June 30, 2022

Resolution No.	Effective Date	Description	Ordinance No.	Effective Date	Description
R-2021-3	June 14, 2021	E-911 Naming and Numbering			
R-2021-4	June 13, 2021	VCDP Grant Application			
R-2021-5	December 6, 2021	COVID-19 Mitigation Guidelines			
R-2022-1	February 14, 2022	Civil Liability of Law Enforcement – S.254	O-2022-01	May 21, 2022	E-911 Highway Naming and Numbering
R-2022-2	February 14, 2022	Downtown Transportation Fund			

TOWN CLERK

Fiscal Year 2021-2022 included the March Annual Town and Town School District Meeting.

A special thank you to our dedicated Election Officials and the Board of Civil Authority members who perform their duties with integrity.

The Town Clerk's Office continues to be available through online services, email, phone calls and mail slots to provide town services such as registering new voters, responding to requests for absentee ballots; issuing dog, hunting, fishing, town, liquor and marriage licenses; providing certified copies of birth, death and marriage records; preparing cemetery lot deeds; receiving documents for recording in our land records; assisting and answering questions about our records and how to use them; issuing motor vehicle, snowmobile and motor boat renewal registrations.

On the town's website you can find both the Town of Springfield's Code of Ordinances as well as an online tutorial on how to navigate the Code of Ordinances at <https://springfieldvt.gov>.

The Town Clerk's Office has many responsibilities under the state's statutes and town's charter. In addition to management of the elections, another significant responsibility is preserving, managing, maintaining and recording the town's public records, which includes a variety of documents such as land records, minutes, permits, survey maps, vital records, licenses and election information.

Our land records are indexed, imaged and available online from January 1966 to present. Land records and maps can be found at <https://uslandrecords.com>.

Below are statistics for some of the services that were provided during Fiscal Year 2021-2022:

Cemetery Lots Sold	24
Certified Copies of Vital Records	1,198
Documents Recorded	1,219
Dog Licenses Issued	856
Hunting & Fishing Licenses Issued	70

Liquor Licenses Issued	28
Marriage Licenses Issued	58
Motor Vehicle Renewals	72
Passport Photos Taken	4
Town Licenses Issued	77
State of VT Green Mountain Passports	47

The Town Clerk's Office also produces the Annual Report each year for which the Selectboard awarded the printing bid to Springfield Printing Corporation. The Springfield Printing Corporation team goes above and beyond to accommodate, coordinate and make the production process as smooth as possible. It is with much appreciation we thank Mark Sanderson and his staff at Springfield Printing Corporation.

The Secretary of State's Office provides a unique, voter-specific, online resource for all your election-related needs. Visit "My Voter Page" at <https://mvp.sec.state.vt.us> to register online, request an absentee ballot and track its status, update your voter registration record, find your polling place, view a sample ballot, and much more.

In July of 2022 we welcomed part-time Assistant Town Clerk, Carrie Kellow. Carrie is also a part-time assistant to the Zoning Administrator and the recorder of the minutes for the Selectboard. Carrie has been contributing her organizational and customer service skills in each department. A very special note of thanks to Assistant Town Clerk, Maxine Aldrich, for her constant dedication and diligent efforts to provide high-quality service to our community.

Barbara A. Courchesne
Town Clerk, CVC
Phone: 802-885-2104
Email: tosclerk@vermontel.net
Website: www.springfieldvt.gov

ASSESSMENT DEPARTMENT

The Assessor's office is located on the bottom floor of the Municipal Building and we are open Monday-Friday 8:00 to 4:30. Individuals requiring information regarding assessments whether a property owner, potential buyer, real estate appraiser, paralegal or member of the general public should feel free to call 802-885-2109 or email our office at toslisters@vermontel.net. All of the property records and maps are on our Town of Springfield Website as well. We will be happy to assist you any of your needs.

This year we will be trying a different approach in our office, we will be picking different neighborhood throughout the year and checking our data. It has been getting harder and harder keeping the integrity of our grand lists, with the vast amount, of sales coming in and changes to properties that do not call for a permit as far as improvements and condition. You're likely to see us in your neighborhood, please feel free to ask any questions as we are out in the field if you happen to see us. We will leave a yellow tag on your door if we have

been to your property, with a date and time on it, so you know we have been there. If we have any questions and you're not home, they will be a phone number left and person to contact in the Assessment Office. We will also be out doing our regular permits as we do every year.

Having many sales in our town this year, I would like to welcome all of our new residents to Springfield, if you have any questions regarding tax bills, or your assessment please call or email our office, and once again welcome to Springfield.

Nichole Knight, *Assessor*
Johanna Fairbanks, *Assessment Clerk*
David Coleman, *Lister*
Terry Perkins, *Lister*
Phone: 802-885-2109
Email: toslisters@vermontel.net
Website: www.springfieldvt.gov

DELINQUENT TAX COLLECTOR

Total delinquency on June 30, 2022, was \$662,130. This amount has increased from the prior year's total of \$595,081. The Town's last tax sale was held on October 7, 2021. The Town has not yet held a tax sale for the 21-22 tax year but is preparing to do so. Despite not holding a tax sale, the delinquent tax amount due as of December 31, 2022, was \$306,597.50. The significant reduction is primarily due to the funds directly received from the Vermont Homeowner Assistance Program.

Vermont Homeowner Assistance Program (VHAP) is funded by the Federal American Rescue Plan Act and administered by Vermont Housing Finance Agency. The program provides grants of up to \$30,000 per household, to homeowners for overdue mortgage payments, utility bills, and property taxes. Although, VHAP provided much direct relief to the Town, on behalf of homestead taxpayers, the program places additional restrictions and delays on the tax sale process.

Announcements regarding the VHAP have been included with all delinquent tax notices. For applications, eligibility requirements, and additional information regarding the program go to <https://vermonthap.vhfa.org/> or to reach VHFA by phone, call (833) 221-4208.

In an effort to address the continuing tax delinquency, the Board of Selectmen approved a new Delinquent Tax Collection Policy in 2009. This formal policy allows me to treat all payers of delinquent taxes equitably and to assist those in need of a plan to reduce and eliminate their delinquency.

Following the final tax due date, letters are mailed to delinquent taxpayers requesting that their delinquent taxes be paid in full or that an agreement be made with the collector for timely payment of these delinquent taxes.

The fourth and final tax due date for the current year's taxes is May 15, 2023. Taxpayers should make every effort to pay as much of their property taxes as possible prior to this date. After May 15, 2023, an 8% collector's fee, in addition to interest, will be assessed to any property tax unpaid on this date.

Barbara A. Courchesne
Delinquent Tax Collector
Phone: 802-885-2104

Email: tosclerk@vermontel.net
Website: www.springfieldvt.gov

FINANCE DEPARTMENT

The Finance Department is located in the Town Hall. The department is responsible for preparing bills for Town taxes and water/sewer. We also handle the payment of all bills. Other department functions are processing payroll, accounts payable, and the sale of transfer station stickers and punch cards. Normal office hours are 8:00 am to 4:30 pm.

For the next fiscal year, property tax bills will be mailed no later than July 15, 2022. Quarterly tax payments are due on August 15, 2022, November 15, 2022, February 15, 2023, and May 15, 2023. The water and wastewater bills are on a 6-month cycle. The bills that are mailed in September are half due on October 31st and half due on December 31st. Bills mailed in March are half due April 30th and half due June 30th.

In 2013, the State of Vermont re-instituted the annual filing of the Homestead Declaration, form HS-145. Homestead filers can file either with their Vermont Income Tax return or online at the State of Vermont website (<http://www.state.vt.us/tax/propertyadj.html>). Please note that only Homestead properties are eligible for the state payment (formerly known as the rebate/prebate).

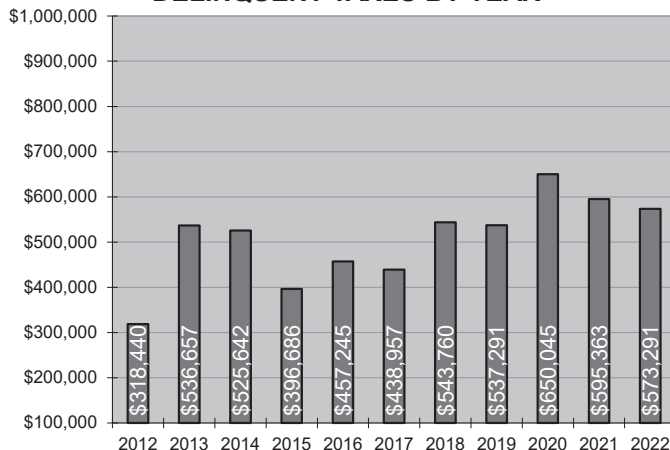
The Town accept electronic payments (credit card, debit card, e-check PayPal) for property taxes, water and sewer, and ambulance payments. A convenience fee applies for use of the service. Electronic payments can be made on-line by accessing the Town's website (www.springfieldvt.com).

The success of the Finance Department is a direct result of the continued support, and dedication of its employees. Dee, Shanine, and Johanna are highly motivated employees, committed to providing exceptional service to the employees, customers, and citizens of the Town of Springfield. Each of these individuals, bring a unique prospective and skill set to the Department, resulting in well-balanced team. I am extremely grateful for all of their hard work and devotion to the Town throughout the year.

Please take a moment to review the results of the audit that appears later in this Town Report. It provides an objective view on the financial status of the Town. If you have any questions regarding the audit, please feel free to contact me.

Cathy Sohngen
Finance Director
Phone: 802-885-2104
Email: tosfinance@vermontel.net
Website: www.springfieldvt.gov

DELINQUENT TAXES BY YEAR



PLANNING & ZONING ANNUAL REPORT

SPRINGFIELD PLANNING COMMISSION

The Planning Commission (PC) is primarily tasked with writing the Town Plan and crafting the Springfield Zoning Ordinances to implement the Town Plan and meet the needs of its residents. Once approved in public hearing, the Planning Commission forwards the proposed zoning ordinance to the Selectboard will then have two warned public hearings before official approval. The public is encouraged to attend these hearings to provide comment and input.

The PC meets regularly on the first Wednesday of each month. The PC welcomes and encourages the public to join in the planning process.

The PC is a Selectboard appointed commission of seven members. Current membership: Steve Kraft (Chair), Sue Fog, Michael Schmitt, Randy Gray, Jules O'Guin, Ginamarie Russell and Beth Gray as well as nonvoting ex-officio member, Crissy Webster.

Actions of the PC in 2021-2022 included the following: The PC has worked diligently over the past three years to craft the proposed Zoning Ordinance and have recently completed Phase II of the ordinance. With the completion of the codification process, the bylaws have been renamed the *Town Zoning Ordinances* and are available on both the Town Clerk and Zoning webpages. The ordinances are searchable under the Municode function that can be found on the Town Clerk webpage. The PC has recently begun working on the Town Plan rewrite.

The PC has continued, as directed by the Selectboard, to hold public hearings on E911 road name and numbering changes. They have held successful hearings that culminated in renaming 13 roads, consolidating 9 roads, creating 9 new road names and creating 12 new private road names (shared driveways of 3 houses or more must have a private road name).

Work will continue into 2023 to bring the rest of the town into compliance with the State E911 Addressing Standards.

It is important to note that Emergency Services benefit greatly when the E911 number signs are displayed on your home/business and the Planning Commission encourages all to install their E911 number in a place that is easily recognizable to the travelling public and emergency service personnel.

DEVELOPMENT REVIEW BOARD

The Development Review Board (DRB) meets regularly on the second Tuesday of each month at 7:00 p.m. The DRB holds public hearings for Conditional Use, Site Plan Review, Downtown Design Control Overlay District, Subdivision, Variance and Flood Plain development requests and appeals of decisions of the Administrative Officer.

The DRB consists of five members, appointed by the Select Board. Current membership on the DRB is: Stephen Kraft, Chair; Juanita Rice, Leanne Alexander and Peter Fuller. There is currently one vacancy and an alternate position open.

The DRB is a quasi-judiciary body, whose hearings are conducted pursuant to the VT Municipal Administrative Procedures Act and VT Civil Procedures. The DRB takes evidence, both oral and written, and adopts decisions based on findings of fact and conclusions of law. The DRB will also entertain informal discussions of a proposed project which may not be ready for public hearing in order to give a potential applicant the opportunity to present an idea for development, discuss it with the DRB and receive response from the DRB as to the viability of the project within the context of the Town Zoning and Subdivision Regulations.

Actions of the DRB in 2022 included the following: Conditional Use Approval of three home businesses, one short term rental, Site Plan and Conditional Use Approval of a 2072 sq. ft. warehouse

addition and reconfiguration of parking lot (261 River Street), expansion of commercial use to include multiple professional offices and one apartment unit (11 Church Street), reconfiguration of parking lot at Hartness House, approval of Phase II of Peter/Patricia Fuller glampground, amendment of site plan for Springfield Food Co-op (6 Main Street), approval of 2 apartments (114 Park St.) and restoration project of large gully between Lincoln St and Valley St.

One denial was given for a variance request to allow a storage building to be placed on property that would not meet zoning district setbacks or town highway right-of-way setbacks.

ADMINISTRATIVE ZONING ACTIVITY:

3 Single Family Dwelling	1 Shed
1 Accessory Residential Dwelling	7 Signs
2 Mobile Homes	1 Home Occupation
5 Conversion to Living Space	3 Decks
7 Residential Additions	
6 Garages/barns and/or additions	
1 Commercial Accessory Building	

DOWNTOWN DESIGN REVIEW ADVISORY COMMISSION

In the Downtown Design Control Overlay District, also referred to as the Designated Downtown, no structure may be erected, reconstructed, substantially altered, restored, removed or demolished without review of the plans by the Downtown Design Review Advisory Commission (DDRAC).

The DDRAC consists of three members. The current members of the DDRAC are: Bonny Andrews, John Bond and Amanda Lamkins.

The role of the DDRAC is to review the application and make recommendations to the DRB. The DDRAC acts like a customer service board to prepare applicants for a successful DRB hearing. The DDRAC meets on demand as requests for development projects requiring DDROD Review come to the Administrative Officer.

In 2022, the DDRAC reviewed and made recommendations to the DRB on installation of Stagecoach wall mural at 22-26 Main Street, signage at 6 Main Street, and outdoor seating at 5 Main Street.

This year, zoning enforcement has focused on illegal metal scrapping businesses which are not allowed and are detrimental to neighboring properties. Unpermitted rooming houses are also an ongoing enforcement issue. The objectives are always to bring the property into compliance with the ordinance. It is worth noting to the reader that this process is a lengthy process. It is a due process with legal implications and a resolution can take months or longer. The process has been successful in some cases; however, many cases are more complex than others and take more time. There is an on-line anonymous complaint form on the Agency of Natural Resources website that one may use should they wish. Once the complaint is submitted, the State will open an investigation. <https://dec.vermont.gov/content/environmental-violation-report>

I would like to take a moment to thank the Town of Springfield, the Selectboard and Jeff Mobus for the opportunity to serve Springfield for the last four years. I will be retiring December 30, 2022. It has been a privilege to work with fantastic co-workers and a vibrant volunteer Development Review Board and Planning Commission. Thank you!

Renee L. Vondle
Town Planning/Zoning Administrator
Phone: 802-885-2104
Email: toszoning@vermontel.net
Website: www.springfieldvt.gov

CODE ENFORCEMENT ACTIVITY

Chris Palamar continues to serve as Code Enforcement Officer for the Town. He primarily deals with issues involving vacant buildings, urban blight, and unregistered or uninspected vehicles that have not been stored according to Town Ordinances. In 2022, Mr. Palamar worked with the Town Manager to address concerning properties. In 2023, Mr. Palamar will work with the Planning and Zoning Administrator. The reason for the change is that the Planning and Zoning Administrator deals with zoning code violations and the two often have to collaborate on a property. Placing all code enforcement in one office will allow for a more efficient operation. The objective is always to bring properties

into compliance voluntarily. However, when voluntary compliance isn't possible, the Town pursues compliance through the courts. This is often a lengthy, and costly, process that while often successful, does require patience. If you are aware of a possible code violation, you can report it on the Town's website: <https://springfield.gov>. There is a link on the right side of the page for "Health & Safety/Code Enforcement." Simply click on the link to report any possible violation.

Jeffrey Mobus, *Town Manager*

Phone: 802-885-2104

Email: tosmanager@vermontel.net

PARKS, RECREATION AND LEISURE SERVICES DEPARTMENT

The 2021-2022 fiscal year was a busy and successful year at the Parks and Recreation Department. We strove to return to a sense of normalcy after the COVID pandemic coupled with the Retirement of long time Director Andy Bladyka, and the near simultaneous departure of the Assistant Director, Keith Eno.

This fiscal year we were able to run all our usual youth sport programs, as well as facilitate the return of nearly all our adult programs. The Community Center, at 139 Main St., has also returned to a heavily used town asset. From September to June the building hosted diverse programs for area residents of all ages. These include adult basketball, pickleball, meeting spaces, party rentals, community open gym, game room activities, candlepin bowling, and more.

PROGRESS, EVENTS, AND HAPPENINGS

Through the first half of the fiscal year we were still firmly set within the pandemic and its restrictions. Families and volunteers did a tremendous job keeping programs going through mass quarantines and spectator limitations at indoor events.

The second half of the fiscal year brought some of the biggest changes to the Parks and Recreation Dept. in recent memory with the retirement of long time Director Andy Bladyka and the near simultaneous departure of Assistant Director Keith Eno. Andy ran the helm of the department for the better part of 25 years. Ten of them with Keith by his side. The town was lucky to have both of them for their many years of service to the community. Now filling these roles are Director Chris Merrill, and Assistant Director Adam Middleton. Both are Springfield natives who bring a wealth of knowledge and experience with them. Chris is a retired Army veteran, with experience in project planning, facilities and grounds operation and maintenance, physical fitness, and athletics. Adam is a graduate of Clemson University with a master's degree in community recreation and over eight years of experience in the field. We are both happy to be serving the community, and carrying the torch forward.

Both Hartness Park and the Toonerville Trail have received a facelift this year. This was done with a \$19,000 Vermont Outdoor Recreation Economic Collaborative (VOREC) grant. These locations have received new kiosks, picnic tables and/or benches, signage, trail markings, and interpretive signage of historical locations. These new additions will help people more easily navigate and enjoy the land, as well as understand Springfield's historical past.

Riverside Park also received a new addition by way of a pavilion. The work began during the spring and summer but was not completed until the change of the fiscal year. The work

for a pavilion was paid for with a grant awarded to Springfield School District's Peer and Community Engagement Director, Tami Stagner. The pavilion will serve as a shady spot to enjoy a book, or sporting event from, or an outdoor classroom location for school or summer time programs.

The 2021-2022 fiscal year ended on both a low and a high point for the department. For the low, the Town Pool did not open. This was a rare happening in its 70 years of service. Though we were met with some setbacks, delays, and staffing issues the final straw was our pool chemical distributors inability to supply us with the necessary chemicals to sanitize the water. A nationwide problem exacerbated by the COVID pandemic. For the high, this summer we reintroduced and revitalized five sport camps. These camps provided opportunities for nearly 200 kids ages 4-14 an additional chance to hone their skills, or try a new sport, and remain active in a fun well resourced environment with great coach-to-athlete ratios.

We have enjoyed these first months in our new positions; the successes and the challenges. We are thankful for the ability to reconnect with the Springfield community after years abroad, and are looking forward to our years of serving you.

Chris Merrill, *Director*

Adam Middleton, *Asst. Director*

139 Main Street

802-885-2727

Email: cmerrillspringfieldrec@gmail.com

Email: amiddletonspringfieldrec@gmail.com

Website: www.springfieldvt parksandrec.com

Facebook: Springfield, VT Parks & Recreation



New Hartness Park kiosk located at the Dell Road trailhead

SPRINGFIELD FIRE DEPARTMENT

This is my last Town Report. I will be retired before this is published. I cannot express my feelings and gratitude to the men and women who have shaped the fire department over the years. There have been far too many incredible influential people to start to name individuals. There is no way that I could not slight someone. Our firefighters create a product everyday that is praise worthy. I have been fortunate to work within a community that has supported us and appreciated our efforts. I have nothing but positive thoughts for the future of the Springfield Fire Department. I am a firm believer that culture drives the product. That when properly instilled and nurtured the culture is palpable, yet not a faux behavioral blanket from some managerial check-list. Organic, caring and genuine, people doing the right thing naturally is what drives excellence.

One last sincere Thank you to the men, women and families of the Springfield Fire Department.

Deputy Chief Paul Stagner has been promoted to the position of Fire Chief. Please don't think this is the next person in line type of promotion. Paul has worked extremely hard over the years to be ready to lead this organization. Paul is working on finishing his Master's degree in "Leadership". He is enrolled and currently in his third year of the "Executive Fire Officer Program" at the National Fire Academy. He is a licensed Paramedic, Fire Officer I & II, Incident Command System 400 level graduate as well as a certified Vermont fire instructor. He has been part of FEMA Region 1, Massachusetts Task Force 1- Urban Search and Rescue (USAR) Team. Vermont USAR Team, Vermont Hazardous Materials Team Member. He served Vermont as an Assistant Medical Examiner for six years. Paul came to the fire service from the private sector where he worked in International Business within the High-Tech Industry. Chief Stagner is a strong communicator and leader.

The Springfield Fire Department filled two Full-time Firefighter vacancies over the last year by hiring Jenna Brown and Ryan Merrill. Jenna is from Walpole NH. She has recently earned her Advanced EMT license. She is a Vermont Firefighter II. Ryan Merrill has been an On-Call firefighter for several years and was hired as a full-time person in June. Ryan is currently enrolled in an Advanced EMT course and is a Vermont Fire Fighter II. Both Jenna and Ryan are great additions to our full-time team.

Firefighter Paul Spicer earned his Paramedic license last October. Firefighter Nick Skrocki is currently enrolled in the New England EMS Institute Paramedic program. Captain Sylvester, Firefighter Knight and Firefighter Spicer are enrolled in a Critical Care Preparatory Course in anticipation to sit for their certification exam. Captains Aaron Sylvester and John Claflin, Firefighters James Knight and Paul Spicer attended a Comprehensive Advanced Life Support (CALS) class sponsored by BlueWater Emergency Partners. Captain Jack Potter and Firefighter Ryan Merrill attended FDTN Firefighter Training Camp.

On-Call Firefighters Alex Richardson, Nikki Palmer, Jeremy Curfman became Vermont Firefighter I Certified. Firefighter Tyler Edwards became a licensed EMT. Firefighters Alex Richardson and Bill Toner earned their Vermont Emergency First Responder Certification.

This summer we welcomed two new On-call Firefighters Brandon Rose and Isaac Rose. They are currently enrolled in a Vermont Fire Academy Hybrid Firefighter One Course. If you are interested, please come in and talk to one of our Captains who will go through an information packet.

HELP WANTED: Springfield Fire Department Needs ON-Call Fire Fighters; To fill the job of Operational FF's, Driver Operators and Support Personnel. Applicants should be Community Minded, Able to finish and pass a Vermont Fire Fighter One course, Maintain the Public Trust by passing a Background check and able to work as part of a team. Applicants should see the Captain on Duty for an informational packet and application. This is an exciting opportunity to make a difference in your community.

As I write this report our people are averaging 10 runs per shift. We struggle with our staffing being inadequate to cover the growing number of calls for service. We stack calls routinely as a necessity. Our fire numbers are down in comparison to EMS calls, this is a national trend. It is also well known that with a reduced number of fires there is a need for more training to off-set the lack of experiential learning. One of the greatest fears of a fire chief is that circumstances will push our people into situations where there is a life to be lost and no safety net or additional help coming in a reasonable time frame for the initial crew. This is more daunting in Springfield where our initial crew is typically two people. Our staffing model continues to have us at this point. A General Alarm (summoning all Springfield Firefighters) routinely yields 3-6 additional Springfield Firefighters to support the two on duty. Our first mutual aid arrives in 25 plus minutes. We have a negotiated 20-minute call-back. The history of the fire service is that it takes a tragedy to force change.

As our community continues to struggles with growing the commercial and industrial base, attracting new residents, an aging population, its image, high taxes, increased violent crime, mental health issues, opioid abuse and housing availability there is one common denominator. Each of these challenges create an increased need for public safety. I don't see the trend of higher emergency call volume slowing.

I want to Thank Sara Allen our Billing Specialist and Transfer Coordinator. The need for medical transports is greater than ever. She is constantly trying to schedule to maximize our productivity. While maintaining her billing responsibilities amidst an inconsistent workforce.

Our medical non-emergency transfer service has struggled to find and keep employees. We recently hired Sean Goings to one of the positions. Sean is an EMT basic who aspires for a career in the fire service. We welcome his positive attitude and enthusiasm.

I wish the Town of Springfield, The Springfield Fire Department nothing but success and safety.

On a personal note:

I want to thank my wife for her unparalleled support over the years. The numerous holidays and plans that have been interrupted with an emergency or unusual event. The us time that quickly became their time. Thank you, Love you.

Russ Thompson

Springfield Fire Department 1/19/1981 to 11/30/2022

Website: www.springfieldvtfire.org

SPRINGFIELD POLICE DEPARTMENT

The Springfield Police Department was in a state of distress when I took the office of Police Chief in September. While all aspects of police work was still occurring, the focus at that time was the administrative transition. As a result, the following annual report for 2022 would be more accurately representative of the last few months of 2022.

DEPARTURES

Retiring from the Springfield Police Department in 2022 was Chief Mark Fountain, Lieutenant Patrick Call, and Parking Enforcement Officer John Fratini. Each of the retiring department members contributed meaningfully to the Police Department. We wish them the best on their future endeavors.

APPOINTMENTS

The Springfield Police Department offered conditional offers of employment for the position of Patrol Officer to William Guzzo and Gabriel Freeman. Both will be attending the Vermont Level III Police Academy in February 2023. Steven Neily was given a conditional offer of employment for a Patrol Officer's position. Mr. Neily is a returning Police Department member and begins the last week of 2022. In an effort to address the significant need in the Police Department Evidence Room, Jody Small is also returning in a part-time capacity as the Police Department's new Evidence Technician. This is a nonsworn position.

COVID 19

As more is learned about the Covid 19 coronavirus our responses and policies adjust, as best practices are learned. The Police Department has continued the recommended "universal precautions" as they relate to personnel and facility safety. We will continue to monitor recommendations from the State and Federal government for updates.

POLICE DEPARTMENT STAFFING

Department staffing continues to impact all aspects of police and dispatch services. We are working on alternative scheduling as an attempt to remove the Vermont State Police from covering "on-call" overnight hours. We will continue to network and explore other scheduling ideas with outside agencies.

INITIATIVES

The Police Department has established a Memorandum of Understanding (MOU) with Charlestown, NH Police Department. This allows for Charlestown Officers to come into Springfield to assist police activities. This also allows Springfield Officers to respond to Charlestown to assist them with police functions. The MOU will be primarily utilized during critical or large-scale incidents.

Due to the poor status of the evidence room and need to transition into a new evidence software system, I have created a civilian, part-time position of Evidence Technician. The most immediate need is having all the evidence in the department entered, manually, into the new evidence system software. There is no possibility of having a computer "conversion" because of the age of the current software and the age and dysfunction of the department computer server. This person will also continue to clean up and organize the evidence room, ensure proper packaging of evidence, tracking of evidence, transmission of evidence to the State Lab, and eventual disposal of evidence.

The Police Department has begun the steps towards a digital/web-based scheduling software. The pencil and paper

means of scheduling has become inefficient and ineffective. As the department grows (or returns to its previous size) timely and accurate scheduling will help organize the information into central location for all members to have access to.

The aging inventory of department side-arms created the urgency of replacing them. The order has been placed to replace the current inventory with new handguns, optics, holsters, and web gear.

Staffing shortages and increased calls for service previously required a suspension of the practice of fingerprinting civilians for the purposes of background checks. We have sent our Administrative Assistant to the fingerprint training and now have resumed the practice. Because it is a single person doing the printing, times for fingerprinting is limited, but it has helped the area organizations with their license/procedural requirements.

The Police Department computer server was in a dire state of disrepair. Some information saved on it was about to be lost. Fortunately, it was one of the first things discovered during an audit of the technology within the department. It has since been replaced and much of the data has been transferred to the new server. We are in the process of implementing a computer maintenance program so that the computers do not reach that level of dysfunction.

With the support of federal and law enforcement agencies, three locations on Valley Street were the target of enforcement actions. Search warrants and arrest warrants were issued and acted upon. Because some of these actions were part of an on-going investigation, few details could be shared. It is my hope the community is reassured that authorities have not forgotten about problem areas in Springfield. We continue to work to identify and bring to justice those responsible for criminal activity.

PUBLIC OUTREACH

In the future, I expect public outreach to be a big part of the Police Department's operations. However, we have limited opportunities based on our current staffing. However, officers and I have participated in the Criminal Justice classes at the River Valley Technical Center in Springfield. I have been interviewed by Puggy Lamphere on his program Puggy's Corner on SAPA TV. I have also met with the Union Street/Park Street Neighborhood Association at one of their meetings in November.

TRAINING

There are a number of required trainings that are outlined by the Vermont Criminal Justice Training Council, what are known to us as "in-service" classes. Those classes include fire-arms range, use of force, Taser, First aid/ CPR. We have been able to utilize neighboring agencies, who have certified instructors in the topics of instruction. Officers have also been sent to supervisory training. We are still in the process of filling the ranks of patrol. Once we have increased staffing, promotions will commence. The self-defense program Rape Aggression Defense (RAD) Systems is a program I plan on implementing for the Springfield Community. One officer has been certified as an instructor. I plan on having more trained when staffing permits.

RECOGNITION

The Springfield Police would like to extend our gratitude to the Vermont State Police for overnight patrol coverage for the past year. Their assistance has been invaluable. We would also like to thank the Weathersfield Police Department and Chester

Police Department (Continued)

Police Department for their on-going support, involving the many back up calls where they responded to Springfield. We hope to reciprocate soon. We would like to thank the neighboring departments that assisted Springfield with our many training needs. The Windsor County Sheriff and Bellows Falls Police Departments supplied instructors to Springfield. The Springfield Fire Department helped with First aid/ CPR training.

I would like to thank Lt. Patrick Call for assisting with on-call duties for months leading up to his retirement in November. His assistance with the administrative transition and overnight call duties was very helpful. I would also like to thank the Patrol Officers who volunteered to help at the Police Academy with the Level 3 Training Academy simulations. The Police Academy is struggling with staffing issues, particularly volunteers. I would thank the many officers who

worked voluntary overtime hours, even after some mandatory overtime hours. The work effort has been nothing short of impressive. I would finally like to thank the remaining Police Department staff, dispatchers Morris, Baker, Craigue, Dipietro, Deb Ankuda of our cleaning/maintenance staff, Administrative Assistant Richard Stillings Critical Incident Liaison Donna Burns, and Parking Enforcement Officer John Fratini. The supportive and collaborative atmosphere within the Police Department has been an absolute pleasure. I believe the department has a very bright future ahead.

Jeffrey S. Burnham, *Chief of Police*

Website: www.springfieldvt.gov/police

Facebook: Springfield Police Department, Springfield, VT

PUBLIC WORKS DEPARTMENT

Due to the change in weather patterns over the last few years we are seeing more icing events mixed with snow. Winters are getting more unpredictable every year! Winter of 2021/2022 brought us many more ice/snow mixture events than we normally get. We only had two snow storms that were over 6" and the total accumulation was only 39" for the season. There were a total of 34 storm events which required our attention. These chemical storms as we call them are actually more costly to contend with than a good old fashioned snow storm. The roads need to be treated with salt and sand frequently rather than just plowed and treated. This year we used almost 4000 tons of salt and close to 5000 cy yards of winter sand. To put this into perspective the winter of 2020/2021, we had twenty-five storm events with a total snowfall of just over 90" and used 3000 tons of salt and 4000 cubic yards of winter sand.

This year we completed the Massey Road box Culvert Project. We have been working on this for three years. This project was funded with a \$200,000 Agency of Transportation Grant and \$64,000 in Town Funds. We completed a drainage project on Will Dean Road, funded by a State of Vermont Grant also. This work is part of the ongoing Municipal Roads General Permit.

The Road Surface Management System (RSMS) was updated and is used to put together the annual paving plan. In keeping with the plan developed for the Town of Springfield we paved 5.62 miles of roads. There is always a significant amount of work that needs to be done such as repairing ditch lines, replacing culverts, replacing water services, raising and or lowering valves, basins, and manholes before the paving contractor can come in to do their work. There was a design done to connect the existing sections of the Mineral St sidewalk near the State Office Building. This project was put out to bid and construction will start in the spring.

We would like to thank the residents of Springfield for their continued support in our effort to improve the quality of the roads in the Town of Springfield.

Equipment replaced this year included a, a large dump truck with plow and wing, due to supply chain issues we have not received this vehicle yet. We also purchased a new sidewalk plow which can also be used for many other tasks throughout the year.

The Cemetery Sexton with the occasional help of a laborer maintains the three large cemeteries as well as five smaller ones.

The Public Works Crew mows and trims over 20 grass islands, gathers and disposes of trash and recycling from all departments as well as the public trash, pet waste and recycling bins throughout town.

The large planters were moved in and out of storage for the Garden Club and we removed debris throughout the town.

This year the Cemetery completed a survey project to lay out more grave sites in the Pine Grove Cemetery.

The Public Works Department once again this year had several personnel changes. This situation is not unique to Springfield. Municipalities throughout the state and country are having difficulty filling positions. We have a lot of personnel who are nearing retirement and the physical demands and long hours are not appealing to those seeking employment these days.

Retirements or Departures Included:

Paul Gurney, Highway Foreman
Isaiah Millay, Highway Truck Driver
Randy Knight, WWTP Operator

New Hires:

Eric Purington, Highway Laborer
Codi Pepin-Parent, Recycle Attendant
Dustin Black, Highway Truck Driver
Jamie Gehring, Town Office/Library Janitor
Wade Lagasse, Highway Laborer

Promotions or Transfers to Different Departments:

Juston Smith, Highway Foreman
Dustin Black, WWTP Operator

The Department of Public Works Personnel responds to many emergency and non-emergency requests from the citizens of Springfield. We try our best to address each request in a timely manner and with the professionalism they deserve. As winter approaches please remember to give the snow removal equipment the time and space they need to make the roads safe for all to travel.

We would like to thank the Town Manager and Select Board for their support throughout the year as well as the citizens of Springfield for the thank you cards and calls, they are truly appreciated by the crew.

We can be reached at 886-2208, Monday – Friday 7 a.m. to 3:30 p.m.

Jeffery Strong, *Director DPW*

Donald Turner, *Operations Supervisor DPW*

Lois Smith, *Office Manager, DPW, W/WW*

Email: pwwa@vermontel.net

Website: www.springfieldvt.gov

WATER AND SEWER DEPARTMENT

I would like to take this opportunity to thank the Water and Sewer personnel for all their hard work throughout the year. Without these skilled individuals the Town of Springfield would not get the quality of service we have come to expect. It's because of their dedication and knowledge we can continue to operate these aging systems.

As many of you know throughout Vermont, towns are struggling with aging infrastructure. Many water and sewer lines have been in service long past their respective life expectancy. Springfield is no different in that regard and we are working on addressing this problem. The project we had scheduled for this year has been postponed due to supply issues. The replacement of our water main from Bridge Street to the WWTF is now scheduled to begin in the spring of 2023. This project is crucial to the town in fixing some flow/pressure problems in that area. Without this project it could affect any additions to or future businesses to locate there.

We are also currently working on design for a new water line from Bridge Street to the VFW. Some of this pipe is in excess of 120 years old and in need of replacement. This would be done in a multi-year contract due to the complexity.

I would also like to thank all the citizens of Springfield for your continued support, without it we would not be able to keep Springfield moving into the future.

Rick Chambers, *Water/Wastewater Superintendent*

Phone: 802-885-2854

Email: wwwsupt@vermontel.net

Website: www.springfieldvt.gov

SPRINGFIELD TRANSFER STATION AND RECYCLING CENTER

The first round of the covid pandemic spared the recycling Center for the most part. Some of the long-term employees had moved on leaving us shorthanded. The remaining workers pulled together and with a great deal of support from the Department of Public Works the wheels kept turning. The long history of the Recycle Center is full of examples of help being available when needed, not just for the basic operation and snow removal but also on any number of building projects over the years.

Our Office Manager knows that information technology has left me behind but support has always been granted to help with Quarterly Reports and anything requiring a computer or phone system to complete.

With all the help we just might make it another year.
Many thanks to the Cast & Crew, Friends & Volunteers

Dan Farrar, *Recycling Coordinator*

Recycle Center Phone: 802-885-5827

Website: www.springfieldvt.gov

SPRINGFIELD SENIOR CENTER

The Springfield Senior Center is a very busy center as we try to have something for everyone. There are no membership fees associated with our center, we believe that all senior members of the community can participate in the center activities. We publish a monthly newsletter offering all our events and activities, also a weekly newspaper article, and our popular Facebook page.

As the fiscal year began in July 2021 the Senior Center was up and running. We were trying to make everything as safe as possible so that people could get out and enjoy coming to the Senior Center. We did a day trip to Lake Sunapee and had a Luncheon Cruise around the lake. This was a very popular trip and enjoyed by all. We also had our annual picnic at Tree Farm Campgroup.

When September came around, we were offering our regular classes and activities. Yoga classes, strength training classes, Ceramic classes and Cribbage & Shuffleboard leagues resumed. We also have Nickel Bingo, card and board games along with drop-in corn hole games, and the popular foot clinics we offer. People were pleased to be able to get out and resume activities at the Senior Center.

We were able to hold a Craft fair in November for members to sell their crafts and goods. The people were pleased with the sales they got, even though it was scaled down from our usual Christmas Bazaar.

We were also a drop off point for knitted items for the Santa Claus Club. We received many hand-knitted hats, mittens, and blankets to name a few items. Our knitting group the "Knit Wits" also contributes many items. We also collected calendars for the Santa Claus Club to be given out. Thank you to all who donated items for the Santa Claus Club. We also have a food donation box that we donate to local food shelves around town.

In January we received another Elks Gratitude Grant for \$1,000. This helped us buy a chair rack for all our folding chairs, a vacuum, folding tables, and storage containers. We want to thank the Springfield Elk Lodge #1560 for this grant.

Once again, the Senior Center partnered with AARP Tax Aide this year to help individuals with their taxes. This was another successful year in helping many seniors with their taxes.

Our first year back resuming somewhat of a new normal life, the Senior Center strived to be stronger than ever and adding new members along the way. We have tried to add more programs that people ask for. More than ever people want to get out and socialize with others. Senior Centers are so important in today's times, any activity large or small is so important to this growing population of people. Our Senior Center is celebrating its 59th year and going stronger than ever. We would like to extend a big thank you to the taxpayers for your continued support to help make us the Center we are. Our motto is "Enter as strangers, leave as Friends". Thank you to all in the community for being our friends, without your involvement we wouldn't be celebrating our 59th year.

Advisory Committee-Parks & Rec, Terri Emerson, Gerry Piper, Linda Wilson, Martha Lucas, Denis Menard, Sharon Yesman and Jan Rogers

Lori Johnson, *Executive Director*

139 Main Street

Phone: 802-885-3933

Email: lorijohnsonssc@gmail.com

Website: www.springfieldseniorcenter.com

Facebook: Springfield Vermont Senior Center

SPRINGFIELD TOWN LIBRARY

VISION: Springfield Town Library: a community hub for growth, connection, and discovery.

MISSION: The Springfield Town Library serves as the heart of our town. We connect people, ideas, and endeavors of all kinds. Together, we honor our heritage and embrace the future. We transform lives.

Springfield Town Library has made major improvements in this past year that were made possible through the exceptional efforts of the staff and over \$26,000 in ARPA grant funding and other sources. A new website, a new online catalog that includes access to both physical and digital materials, computer carrels, staff laptops, equipment to host virtual and hybrid programs, more downloadable materials, air purifiers, a charging station for your devices, and a new Young Adult area are just a few of these. Public Library Association grant funding allowed us to hire Ella Robinson last summer as a teen intern who worked with Youth Services Michelle Stinson to create our first Teen Advisory Board. A grant from the Association of Rural and Small Libraries and funding from the Friends of Springfield Town Library, as well as the efforts of library staff and volunteers, allowed us to organize and digitize much of the library's postcard and photograph collection.

We have focused on being more welcoming and inclusive. When you sign up for a library card you now get a folder that highlights our resources. We share our calendar with the Springfield Housing Authority. Our name tags include our preferred pronouns. We have increased our efforts in ensuring everyone can

see themselves in the materials we purchase. We have a sit/stand computer station and have added large print keyboards. We hosted vaccine clinics. The library's exterior is now decorated with the Fox Mural that can be seen from the Park St. bridge and the library's side garden now has solar lights.

We are eternally grateful to the Friends of Springfield Town Library who came to the rescue when the library roof leak last September caused parts of the library to be closed to the public for months. If not for their financial help and the efforts of volunteers Julian Leon, Danny Moran, and David and Kathleen Holton, the library would have been closed for so much longer. We cannot thank them all enough.

We said farewell to three staff members: library aides Carmina Garciadealba and Ana Rousseau and maintenance staff member Nate Van Velsor. We wish them all well. Finally, we welcomed library clerk Abigail "Abbey" Beaulieu, maintenance goddess Jamie Gehring, and library aides Kala Burr-McNeal and Ann Herrick to the library family.

Your librarians are here to do whatever we can for you. The library trustees and staff are working toward our next strategic plan. Watch for that to be completed by June 2023. Make sure your voice is counted. Please contact me at springfieldlibrary@hotmail.com or 802-885-3108 with your suggestions.

Sue Dowdell, *Library Director*

43 Main Street

Website: www.springfieldtownlibrary.org

TOWN ATTORNEY

PARKER & ANKUDA, P.C.

ATTORNEYS AND COUNSELORS AT LAW

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Stephen S. Ankuda
Patrick M. Ankuda – Also DC & NY

John Parker (1931-1991)

January 1, 2023

Mr. Jeffrey Mobus, Town Manager
96 Main Street
Springfield, VT 05156

Dear Mr. Mobus:

I submit my review of Springfield's significant legal matters for inclusion in the Town Report. I include those matters which are in active litigation, as well as those which may have a potential for future litigation and are appropriate for public disclosure. This report does not include any review of routine matters nor the numerous opinions rendered to the Selectboard and Administration concerning issues that arise during the course of any given year. This report does not address the status of personnel matters.

During 2022 we continued with our litigation with Donald Bishop. COVID has seriously delayed these Court proceedings for the past three years. The Vermont Supreme Court previously affirmed the determination of the Selectboard that the remaining structure at 23 Valley Street was an unsafe building and a public nuisance, and that the Town had the right to demolish such property. This structure was demolished, the hazardous waste removed from the basement soils, and the parcel seeded over. The Town is seeking restitution for the costs incurred in the demolition and removal of this property, the building which was adjacent to the most recent tear down, along with the burned out former Bishop home on Wall Street.

The Town was sued in 2019 by Russell Grochowicz regarding a sewer backup claim that occurred at his home across the road from Genesis Health Care on Chester Road. The Town is represented in this matter through the Vermont League of Cities and Towns PACIF Program. This matter is still pending.

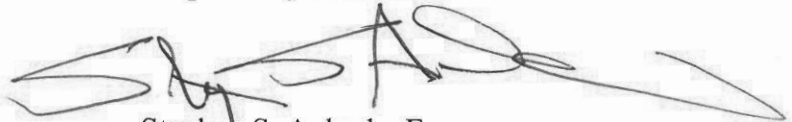
At this time there is continuing litigation over the former Parks & Woolson building and Will Hunter's Community Restoration Corps. which operates a number of rooming houses throughout Town. These actions are for local code violations.

The Town Charter has required that the Town Manager take residence in the town within six months of commencement of work. Our former Town Manager, Mr. Neratko, did not accomplish this. Accordingly, the Selectboard terminated his contract and appointed Springfield resident and former Town employee, Jeffrey Mobus, to take office as full time Town Manager on February 22, 2021. Mr. Neratko sued the Town, in essence claiming the Selectboard could waive the residuary requirement. The County Court agreed with the Town that our hands were tied and the Town could not continue to employ Mr. Neratko as Town Manager. Mr. Neratko disagrees with that decision and has now appealed to the Vermont Supreme Court. A decision is not likely before the fall of 2023.

There is currently no active litigation concerning environmental sites within the Town. However, long term ground water monitoring is in place at a number of locations, and the risk will always exist that either changes will occur in the subsurface flow of contaminants or the state and federal government will impose higher and higher standards requiring affirmative remediation. Bradford Oil Company remains responsible for the former gas plant, and SRDC is moving forward with the J&L Plant 1 site redevelopment.

In these Annual Reports I historically have mentioned the Town awaiting conveyance from the State of Vermont of the surplus land around the Corrections Facility. Another year has passed. The delays in receiving this land are not in any way the fault of the Selectboard or the Town Manager. What was claimed to be a substantial amount of surplus land when the prison was proposed to be built, now apparently may be needed land for buffers and security. Without there being much demand for additional industrial land within the Town, resolving this issue is not likely interfering with any development. However, at some point this matter should be resolved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ankuda', written over a horizontal line.

Stephen S. Ankuda, Esq.

SSA/kgw

REPORTS OF BOARDS AND COMMISSIONS

BOARD OF CIVIL AUTHORITY

The Board of Civil Authority (BCA) for the Town of Springfield consists of the fifteen elected Justices of the Peace, the Selectboard and the Town Clerk. In addition to administering all elections in the Town of Springfield, this Board serves as the Board of Tax Appeals and Board of Abatement for the Town.

Fiscal Year 2021-2022 included the March Annual Town and Town School District Meeting.

During Fiscal Year 2021-2022 the Board of Abatement heard 2 requests and the Board of Tax Appeals heard 1 appeal.

The Town of Springfield is very fortunate to have a large group of people who take the time to serve as our elected Justices of the Peace as well as those community members who serve as our Election Officials in various positions at the polls on Election Day.

It is with great appreciation that we thank the members of the Board of Civil Authority for their professionalism, dedication and efforts. A special thank you to the School District for allowing us to use Riverside Middle School Gymnasium as our polling place and especially Tim Bixby and his maintenance staff.

Barbara A. Courchesne, *Clerk*
Board of Civil Authority
Phone: 802-885-2104
Email: tosclerk@vermontel.net
Website: www.springfieldvt.gov

CEMETERY COMMISSION

2022 has been another interesting year but overall, the operation of the town's eight cemeteries has continued to run smoothly, the full time crew during operating months of April to November consists of two men. At most times this year due to a shortage of help the cemetery was maintained by the sexton only. The crew is constantly doing their best to keep up with mowing and trimming in all of the town's cemeteries as well as other general maintenance and burials.

This year the commissioners were able to meet in person. We do have an active and interested Cemetery Commission but we are looking for interested people to join our commission for future seasons.

The sale of new lots this past year for Oakland and Pine Grove Cemeteries totaled 24. We have a small percentage of Section J. in Oakland open for sale and still a large portion of section # 5 in Pine Grove open for sale. The survey of block number two of section 5 in Pine Grove was completed and pinned this spring and will allow additional graves to be available when block number one is sold out.

The Commission is currently working on future lot locations in the Oakland Cemetery at this time.

Anyone interested in purchasing a cemetery lot in the town's cemeteries can contact cemetery commissioner Scott Page at Davis Memorial Chapel in Springfield at 802-885-3322.

Scott A. Page, *Chair*
Email: davismemorialchapel@gmail.com
Website: www.springfieldvt.gov

MOUNT ASCUTNEY REGIONAL COMMISSION

The Mount Ascutney Regional Commission (MARC). The MARC is an organization that serves the ten towns in the southern Windsor County Region, including Springfield. The activities and programs of the MARC are governed by a Board of Commissioners that are appointed by each member town. The primary function of the MARC is to assist member towns with their planning and other community related activities, and to promote cooperation and coordination among towns.

During FY22, the dues from member towns contributed about 2% of the MARC's annual budget of \$1,554,720. The town dues assessment of \$11,716 was determined on a \$1.25 per person based upon U.S. Census data. The remaining revenues were derived from federal, state, and other funding sources.

The MARC offers member towns a broad range of services, including assistance with planning, zoning, transportation, water quality, emergency management, data, mapping and other planning activities. In FY22, the MARC has provided a significant number of services to the Town of Springfield including:

- Assistance through our regional Brownfields Program for multiple properties, such as Park Street School, 23-25 Main Street, 27-31 Main Street, and the Jones and Lamson site;
- Assisted with acquiring funding and project oversight for demolishing the Jones and Lamson building;
- Assisted with local projects including the Lincoln Street slope failure, Weathersfield Reservoir dam removal, and Toonerville Trail extension project.

- Provided technical assistance to the Planning Commission with preparing zoning, flood hazard and subdivision ordinance amendments;
- Assisted the Planning Commission with preparing Town Plan updates;
- Temporarily staffing the Planning Commission;
- Provided grant writing assistance for the Northern Gateway and Clinton Street Road Diet feasibility projects;
- Assistance with emergency management planning;
- Assistance in updating the Local Emergency Management Plan;
- Provided technical assistance with the Grants-in-Aid Program;
- Provided information and technical assistance related to American Rescue Plan Act (ARPA).

We would like to thank town appointed representatives Walter Martone, Jenn Gehly, Crissy Webster and Kristi Morris who have served on the MARC Board and Committees this past year.

Thank you for your continued support of local and regional planning. For more information about the MARC, call us at (802) 674-9201, visit our website at www.marcvt.org, or look us up on Facebook.

Jason Rasmussen, AICP
Executive Director

SPRINGFIELD AIRPORT COMMISSION

The year began with news from the Vermont State Transportation Agency that the years long plans to bring runway 5-23 into compliance with Federal FAA requirements and to repave the current runway was being altered. The FAA was indicating that the runway would be reduced in width from 100 feet to 75 feet. The reason cited by the FAA was the lower than required traffic movements annually for a class of larger types of aircraft which do frequent the long runway 5/23 at Hartness. The reduction in runway width will certainly reduce the number of larger business and charter type aircraft from using Hartness State Airport in the future due operational requirements such as wingspan of these types of aircraft.

The Airport Commission immediately raised our concerns to the transportation aviation staff of The Vermont Transportation Agency concerning the changes in the plan and offered the commission's help to find a solution to reinstate the original plan without the reduction in runway dimensions. Further study and engineering work was scheduled during the summer and runway boing samples would be available by fall 2021.

The summer programs for 2021 included the New England Aerobatics competition did take place in early July. Attendance was a bit smaller due to COVID and a rainout day Saturday forced a compressed amount of flying time. The competition was completed and participants were satisfied with the program and are planning next year's event for Hartness. The Civil Air Patrol had very successful glider encampments and the Women's Soaring Pilots Assoc. events was very well attended and 1800 flights were accomplished during the meet. The only program which was cancelled was the ACE camp for teenage boys and girls. That program will return next August and planning is ongoing. Flight operations at Hartness have rebounded with General Aviation showing a good recovery of activity and charter operations returning a bit more slowly, but steadily improving.

In October of 2021 the borings on runway 5/23 were completed and the results were not encouraging. The conditions

under parts of the runway 5/23 will require a reconstruction rather than a repaving. The Federal Aviation Agency now indicated they will fund reconstruction of the runway, but will reduce the width from 100 feet to 75 feet and will reduce the runway length by 700 feet from 5,501 feet to 4,800 feet. The reasoning is that since the traffic of larger type of aircraft don't reach 500 flights per year, they will only pay to reconstruct to a smaller size runway.

The Airport Commission has been working to assist the State Transportation Agency to find the additional money to reconstruct the runway 5/23 back to the original dimensions with some modifications required for safety overruns on that runway. The Commission has meet with State of Vermont and local legislators to discuss the issues and to try to find some means of getting the rebuild to be for the full size. In the effort to find funds to pay for the full reconstruction the Commission have met with the two VT Senators' staff people as well as Rep Welch's staff to try to find some means to raise the additional funds for a complete reconstruction. As this is an election year and with Senator Leahy's retirement and Rep. Welch's running for the Senate seat this fall, there will be a limited period that their offices may be able to have influence on the issues.

The Commission will continue to work to help the State of Vermont to find some way to preserve the runway 5/23 in the current dimensions. The reduction in runway length by 700 feet and the reduction in the width to 75 feet will have significant negative impact on the usage of the airport by larger jet aircraft. Planes which do frequently utilize the airport at present will not be able to use the 5/23 runway if it is shortened by 700 feet. The loss of such traffic will have a negative economic impact for the region served by the airport.

Bruce H. Johnson, *Chair*

Phone: 802-885-3094

Email: brjohnson@vermontel.net

Website: www.springfieldvt.gov

DECLARATION OF INCLUSION IMPLEMENTATION COMMITTEE

On January 4, 2022, the Selectboard adopted a Declaration of Inclusion (DOI) that officially announces that all persons regardless of race, ethnicity, national origin, color, religion, sex, sexual orientation, gender identity or expression, age, and disability are welcome in Springfield. This Committee is charged with the task of providing recommendations to the Selectboard on ways that the Declaration can be put into action. In its initial meetings in April, May, and June of 2022, the committee identified information to be gathered and methods of data collection to be used in discovering potential recommendations to be made to the Selectboard. These include reviewing Town policies, consulting relevant nonprofit organizations, and soliciting input from the public in a variety of ways.

pattrice jones, *Chair*

Email: pattrice@bravebirds.org

Website: www.springfieldvt.gov

Southern Windsor/Windham Counties Solid Waste Management District

Andover • Athens • Baltimore • Cavendish • Chester • Grafton • Ludlow • Plymouth
Reading • Rockingham • Springfield • Weathersfield • West Windsor • Windsor

www.vtsolidwastedistrict.org



The District was chartered in 1981 and serves fourteen towns. Each member municipality appoints a representative and an alternate to serve on the Board of Supervisors. Springfield's representative is Jeff Mobus; Matt Priestley is the alternate.



District constructed a permanent, seasonal household hazardous waste (HHW) depot in Springfield which opened on June 2, 2022. The site, located at the Alva Waste transfer station, is managed by the District. It was open, by appointment, for four months. The Depot will re-open in May 2023. We accept a long list of products, which can be read on our website.



All food scraps were banned from the landfill as of July 1, 2020. The Springfield Transfer Station accepts food scraps (including meat and bones) from people with an access permit. To facilitate backyard composting, the District sold composters and food scrap pails. Many composting resources are available on the District's website, which also has a list of haulers that pick up curbside.



The District is working with commercial organics collectors to increase the diversion of organics from the landfill with a focus on increasing the participation from large commercial entities. We also help schools and businesses comply with diverting food scraps and recycling from the trash.



All household batteries (AA, AAA, C, D, 9v, button, coin cell, and rechargeable), are accepted at the Springfield Transfer Station. Batteries are "special recycling" and do NOT go in with other recycling (fire hazard).



Two retailers in Springfield accept unwanted paint year-round. Bring paint to Bibens Ace Hardware or Sherwin-Williams during regular business hours and dispose of it for free (cans must be labeled, not leaky, not rusty – bring others to the HHW Depot).



This is the "reuse" symbol and that is what we do with glass that is brought to the Ludlow, Springfield, and Weathersfield transfer stations. After collecting at least 500 tons of glass bottles and jars, the glass is ground up and made available to contractors and residents as a substitute for gravel in construction and drainage projects.

Respectfully submitted,

Mary T. O'Brien
Recycling Coordinator

Thomas Kennedy
District Manager

Ham Gillett
Outreach Coordinator

SPRINGFIELD REGIONAL DEVELOPMENT CORPORATION

On behalf of the Board of Directors and members of Springfield Regional Development Corporation, thank you to the residents of the Town of Springfield for the continued support of SRDC.

Clinton Street now looks very different with the demolition/removal of the former J & L Plant 1. This remediation work was funded by the State of Vermont. Additional cleanup efforts on the remaining slab and north end of the property are expected to extend through 2023. Environmental work is also occurring at the former Bryant Grinder site, which now houses 3 business leasing space in the ends of the building. SRDC continues to pay property taxes on these sites, as well as all other property that we own, including the Robert S. Jones Industrial Center.

The Black River Innovation Campus (BRIC), a project that SRDC helped to create, continues to grow and expand with entrepreneurs participating in the Actuator accelerator program, as well as other activities to create a tech ecosystem in Springfield. BRIC is housed at the former Park Street School, which is owned by SRDC. We were successful this year in receiving a \$3 million Congressional Directed Funding Opportunity (through the efforts of Sen. Leahy), as well as \$1.2 million brownfield grant from the VT Agency of Commerce & Community Development and \$500,000 in a Community Development Block Grant (with the Town of Springfield). We are continuing to pursue additional funding for the redevelopment of the site, including developing housing units for those involved with BRIC.

SRDC continues to provide technical assistance to companies for a variety of needs, including access to COVID relief programs. This past year, this includes helping to facilitate a \$500,000 award to TenFolds Engineering as well as distributing \$450,000 in funding through the Springfield Area CARES Act RLF, which provided loans to 6 Springfield businesses.

SRDC assists existing companies in the community, as well as those looking to start a business. This includes facilitating available resources, from training funds to specific financing programs and other incentives to help preserve and grow employment in our region. Our office includes the Small Business Development Center and Procurement Technical Assistance Center, which assists companies to more effectively bid on government contracts, both State and Federal.

The dominant issue with our area employers continues to be workforce development. SRDC is a close partner with the River Valley Technical Center and River Valley Workforce Investment Board, as well as other regional stakeholders, and is actively working to address a variety of related issues, including increasing the workforce participation rate in the labor market area. We are a core partner on the Working Communities Challenge team, which is one of 8 regions in Vermont to receive a multi-year grant from the Federal Reserve Bank of Boston to assist low- and moderate-income people with barriers to sustainable employment.

We appreciate the continued support of the Board of Selectmen. Kristi Morris, on behalf of the Selectboard, sits as an Ex-Officio member of the SRDC Board. SRDC also values our strong partnerships with Mt. Ascutney Regional Planning Commission, Springfield Regional Chamber of Commerce and Springfield On The Move.

To learn more about SRDC, please contact us at 885-3061 or bobf@springfielddevelopment.org. You can also go to our web site www.springfielddevelopment.org or see updates on our Facebook page!

Again, many thanks for your continued support. Working together, we will ensure that “Great Things Happen Here” for many years to come.

Bob Flint, *Executive Director*

SPRINGFIELD HUMANE SOCIETY, INC.

Springfield Humane Society is happy and proud to serve the residents and animals of Springfield and to offer more things for our community than simply a place to bring stray pets or adopt one. We have many programs for area residents, such as

- Low cost spay neuter clinics - we held 14 this past fiscal year, with approximately 60 cats each!
- Our Spay the Mom program, where we take in owned pregnant or nursing cats or dogs, spay the mother and vaccinate her, FREE, and return her to her owner.
- No Place Like Home is our program where we help people keep the pets they have when they're in a financial bind. We offer free food and litter, and basic veterinary care.
- The Rainbow Bridge fund pays for euthanasia and cremation of pets whose health has deteriorated to the point of being beyond help, and the family simply don't have the funds to help it pass.
- Community outreach - we are beginning to slowly open all our various volunteer opportunities again. We have programs we do out in the community for all types of organizations, such as dog bite prevention for all ages, and stress reduction puppy days for area businesses!
- TNR - do you have a lot of feral cats on your property? We can help you trap them, fix them, and then return them to your property so that eventually the colony is gone through attrition.
- Have you seen something you think is cruelty or neglect? We work closely with law enforcement, investigating, getting statements, taking pictures, and trying to talk to the owners of animals and issuing "orders to comply". We'll do whatever we can to help!

Many people still think of the shelter as a place to avoid bringing an animal. The truth is, it's anything BUT! We take care of our animals as we would our own. The cats have toys, climbing towers, and ceiling high walkways, along with hidey holes and the occasional catnip in their community cat rooms. The days of caged cats lining the walls have been over for a long time. The dog kennels have sun tubes for natural light, aromatherapy, music therapy, brain toys, and we have three large fenced in play yards for off leash play.

We work hard to be sure that our adoptable animals are as healthy as possible. All are fully vaccinated, neutered, micro-chipped, wormed, dogs are tested for four tick borne diseases and treated if need be, and cats are tested for FIV and FeLV.

We check out their temperaments (great family dog, or good with cats, or needs a quiet home, etc), at times calling in volunteer behaviorists to help us with treatment plans. And the animals that need extra care get it - including for example this year where we paid for blood transfusions for sick puppies, heartworm treatment for southern dogs who would otherwise be put down, cats who had full dental work for disease, and kittens with hernia repairs. In other words, we go far above and beyond what most people expect with shelter animals.

This year was a busy one for us. We took in a total of 618 animals including 244 dogs and puppies, 351 cats and kittens, 8 rabbits, 13 guinea pigs and 2 hamsters! We had 110 animals brought to us as strays, and 122 surrendered by their owners. And we are happy to say that a total of 502 animals got adopted and 40 animals were returned to their owners when lost. The rest were transferred out to other shelters, returned to the field (in the case of some feral cats), or sadly passed due to disease or trauma. We get cats especially hit by cars or other traumatic injuries from being outside, and of course some cats and dogs, and even small pets enter the shelter with various diseases and unfortunately pass in spite of the best vet care. Six dogs were euthanized due to extremely aggressive behavior, as were two cats.

We're proud to say we have a 96% live release rate! In the shelter world, 85% to 90% is generally considered "no kill" but the reality is that our southern neighbors are swamped with animals coming in, so they often have no choice but to euthanize for space. It's not their fault - what would you do if you had 15 kennels, and 32 dogs doubled (and tripled) up in those kennels, and another 20 dogs coming in that day alone? This is what they face daily. We're very grateful to people who spay/neuter their pets, so that here in most of New England we don't have to face that. But we do help! This past year we transported in 343 cats, kittens, puppies and dogs who otherwise would have been euthanized due to space.

Anne Eddy, *Executive Director*

401 Skitchewaug Trail

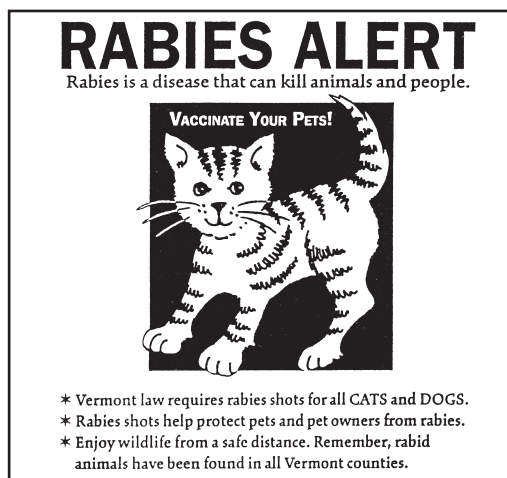
Springfield, Vermont 05156-8820

Phone: 802-885-3997

Fax: 802-885-1346

Email: spfldhumane@vermontel.net

Website: www.spfldhumane.org



SPRINGFIELD TRAILS AND RURAL ECONOMY COMMITTEE

The committee continued to focus on promoting the use of trails by residents and visitors. Most efforts were focused on the Toonerville Trail and Hartness Park, supported by community contributions, state grants, and the Town of Springfield. We encourage you to take a walk on these trails, and check out the improvements!

OVERVIEW: Locations for picnic tables, benches and kiosks for the Toonerville Trail and Hartness park were identified. The Springfield Parks and Recreation Department installed three benches, Kiosks were planned for construction and installation later in the summer at all trailheads lacking them. Contractor Kevin Spaulding was hired to build and install four kiosks to be installed in late summer of 2022. The Edgar May Health and Recreation Center donated \$1,000 to support improvements on the trail system.

TOONERVILLE TRAIL: The Toonerville Trail Walk/Run 20th anniversary run was postponed in 2020 due to the pandemic. In spring of 2022, planning began for a 5-kilometer walk/run event. The 22-year anniversary race was finally held on September 17th, 2022. For advertising the event, the website was reactivated and digital maps uploaded.

Vegetation management addressed both plantings and eradication of invasive species. An invasive plant inventory and plan for the Toonerville Trail were completed, and a contractor hired to begin implementation. A \$1,000 donation for plantings from RiseVT made it possible to arrange with Woodbury Florists to install a garden around a birch sapling donated by the Mount Ascutney Audubon Society as a memorial to chapter members Don and Felicia Cuming. The tree shades one of the new benches on the trail. Shrubs that were planted in 2021 by the Black River Action Team continue to flourish.

The public website will permit electronic postings along the trail for smartphone users. Two final tasks need to be addressed: 1) Create audio snippets. 2) Upload the brochure text and digital audio snippets.

Thanks to the legislative efforts of the late Bob Forguites, the work of clearing and decontaminating the Jones & Lamson factory site began, which will facilitate the connection of the recreational path from the Connecticut River to the Springweather Recreational Area and neighboring towns.

HARTNESS PARK: VOREC and ERSA requests for proposals were considered for funding. The committee decided to submit a proposal to continue renovation of Hartness Park. Although the grant wasn't funded, Nonetheless, through the industriousness of Parks and Recreation Department Director Chris Merrill and John Robeson, new blazes and signage mark those trails.

Hartness Park trails acquired picnic benches and the removal of fallen and falling trees.

LIAISON WITH MUCKROSS STATE PARK: Liaison with management at Muckross State Park continued with the intention of ensuring its integration with Springfield's trail system.

SPRINGFIELD TRAILS AND RURAL ECONOMY MISSION: A more precise description of the advisory committee's relationship to economic development was fashioned: Creation and maintenance of an attractive trail system will itself strengthen the town's potential for economic development, stated as, "In an effort to pursue our rural economy charge, the committee will regularly share information about our efforts to maintain, expand and promote trails and other rural outdoor activities available in and around Springfield with the town and local organizations."

The Springfield Trails and Rural Economy Advisory Committee wishes to thank the following for their generous support this year: Vermont Outdoor Recreation Collaborative, Building Communities Grant Fund: Recreational Facilities Grant, RiseVT, Springfield Rotary Club, The Edgar May Health and Recreation Center, Mount Ascutney Audubon Society, Brady/Donahue law firm, DG Bodyworks, Pepsi-Cola of Brattleboro, Springfield Farmers' Market Shaw's Supermarket of Springfield The Richards Group Springfield Printing Town of Springfield Departments of Parks and Recreation and Public Works United Equipment The Cross Country team and other student volunteers from Springfield High School Black River Action Team Springfield Art and Historical Society Bibens Ace Hardware, and The many trail users who take it upon themselves to pick up litter!

Jim Fog, *Chair*

Phone: 802-885-2729

Email: jfog@vermontel.net

Website: www.springfieldvt.gov

EDGAR MAY HEALTH AND RECREATION CENTER

The Edgar May Health and Recreation Center is pleased to make this annual report to the residents of Springfield. We are extremely grateful for the continued support to the Center by the citizens of Springfield.

The Edgar May Health and Recreation Center continued its tradition of providing area residents with the opportunities and resources necessary to live an active and healthy lifestyle. 2022 continued to be challenging due to the COVID-19 pandemic and labor shortages that many area business felt during this period. The EdgarMay still continued to operate its facility and programs remaining open seven days per week for a total of 94 hours each week. The facility has nearly 77,000 visits in the past 12 month. Another facility fact is that 54% of our members are either below the age 19 or above the age of 62.

During our 2022 fiscal year, 378 individuals benefitted from financial support in the form of scholarships to attend and participate in programs at the EdgarMay. The total scholarship dollars awarded in 2021 equaled \$45,322. The EdgarMay continued to provide its scholarship program to cover our Prescription for Exercise Program, fitness classes, Swim Team and swimming lessons and our new Adventure Camp for kids. Scholarships are provided based on a sliding fee scale to all income eligible individuals and families. The award amount is based on household income and household size and priority is given to Springfield residents and seniors.

The EdgarMay was able to return some of it FREE programming in 2022. This including our Saturday Swimming for

Springfield Residents. Each Saturday from 1-3pm any Springfield resident can come swim for FREE. We also partnered with Springfield Parks and Recreation to allow Springfield residents to use our pools during the month of August while the town pool was closed for repairs. The EdgarMay also offers a FREE aqua class every Wednesday at 10:00 am and a FREE Fitness class called Move to Improve at 11am on Friday mornings at our Studio Momentum location in downtown Springfield.

Our summer camp expanded to 6-weeks of full day camp during the summer of 2022. This camp provides school ages children the opportunity to swim, climb, create, compete, and adventure outside of town via weekly trips to area destinations. The EdgarMay expanded program for young families with the addition of our Sensory Swim program and Tots on the Turf program which provides outlets and activities for children between the ages of 6-months and 5-years-old.

The mission of the Health and Recreation Center is to provide area residents with the opportunities and resources necessary to pursue a healthy and active lifestyle. If you have not visited us, we hope you will. For additional information, please visit our website, www.edgarmay.org, email info@edgarmay.org, or call us at 885-2568.

Christian Craig, *Executive Director*
140 Clinton Street
Springfield, VT 05156

2022 TREASURER'S REPORT

Revenue	Oct '21-Sept '22	Oct '20-Sept '21	Difference	Oct '19-Sept '20
Membership	\$394,337	\$295,337	\$99,000	\$324,927
Programs	\$209,228	\$130,497	\$78,731	\$116,065
Rental Fees	\$9,272	\$19,457	(\$10,185)	\$31,014
Annual Fund	\$38,319	\$44,173	(\$5,854)	\$42,796
Grants	\$18,117	\$157,489	(\$139,372)	\$84,143
Interest	\$1,013	\$1,213	(\$200)	\$956
Endowment	\$46,926	\$438,798	(\$391,872)	\$224,748
Total	\$717,212	\$1,086,964		\$824,649
	Oct '21-Sept '22	Oct '20-Sept '21	Difference	Oct '19-Sept '20
Depreciation	\$40,986	\$42,934	(\$1,948)	\$53,943
Insurance	\$35,270	\$37,997	(\$2,727)	\$41,946
Utilities	\$144,283	\$116,088	\$28,195	\$124,299
Wages	\$500,138	\$418,156	\$81,982	\$410,815
Equipment	\$8,843	\$6,335	\$2,508	\$9,558
Program Expenses	\$26,164	\$14,739	\$11,425	\$19,022
Advertising	\$10,185	\$4,490	\$5,695	\$3,760
Grant Expense	\$13,117	\$14,293	(\$1,176)	\$6,440
Membership Expense	\$32,240	\$21,033	\$11,207	\$18,076
Supplies	\$40,002	\$41,061	(\$1,059)	\$35,763
Maintenance	\$36,414	\$35,651	\$763	\$39,526
Professional Fees	\$84,186	\$68,239	\$15,947	\$48,053
Rent	\$12,000	\$13,000	(\$1,000)	\$12,000
Studio Rent	\$12,800	\$12,000	\$800	\$12,000
Miscellaneous	\$29,312	\$16,067	\$13,245	\$21,270
Fundraising Expense	\$0	\$3,056	(\$3,056)	\$15,810
Equipment Rental	\$9,092	\$16,335	(\$7,243)	\$13,067
Total	\$1,035,032	\$881,474		\$885,348
Net Revenue	-\$317,820	\$205,490		(\$60,699)

SPRINGFIELD HOUSING AUTHORITY

The units at the Whitcomb and Huber continue to operate under HUD's RAD (Rental Assistance Demonstration) program. This program provides for income-based apartments for the residents, with an option for choice mobility. These two buildings had a lower occupancy rate than normal at 83.2%. The current waiting list shows 60 applicants. We continue to work on capital projects at both buildings. The Huber Building's roof was replaced. And, the work to install a new ventilation system will commence in the next few weeks. The ventilation work is made possible through a CDBG-CV Grant in the amount of \$500,000. At the Whitcomb Building, we are continuing our work to address future issues storm water run-off. A proposed terraced garden will be installed in 2023 to assist with the issue.

The Authority also manages 61 Section 8 vouchers. Due to HUD funding formulations, the current housing market, and turn overs, we were only able to use 43 of our 61 allotment for the past year. However, the SHA did use all available HUD Section 8 funding to lease as many families as possible and paid over \$248,962 to the local landlords for leasing to our Section 8 tenants. Currently, there are 53 families on the waiting list. The waiting period for local residents is about 36 months. Due to the long waiting period for service, the Board closed the waiting list in 2019.

The Maples, the Rural Development project on South Street, shows 31 people on the waiting list. This past year saw an occupancy rate of 94.7%. Also, during the past year, we continued the process of vinyl floor and carpet replacement in the units. Our future plans include continued vinyl and carpet replacement, the purchase of new appliances, and new furnishings for the community room & repainting the common areas.

The Mountain View Apartments has been owned by the SHA since 2007. This development had an occupancy rate of 94.3% this past year and a waiting list of 242 families. HUD's Real Estate Assessment Center conducted an inspection of the property this year and the property scored a 99 out of a possible 100. The major capital improvements this year consisted of our continued replacement of appliances, the replacement of the water lines under several buildings, the resurfacing & striping of one parking lot, and the installation of new kitchens as supply chain issues permit.

Westview Terrace Apartments were purchased by the Springfield Housing Unlimited organization in January of 2012. The property had an occupancy rate of 97.5% this past year. Currently, there are 204 families on the waiting list. These 58 units of family housing are a part of the Low-Income Housing Tax Credit Program. They service families that can earn up to 60% of the median income for Windsor County. This project continues to be a valuable asset to the Town by providing people

of limited income access to safe, clean, and reasonably priced rental housing. The major capital items this year consisted of new carpeting & flooring in several apartments.

Ellis Block was officially opened in October of 2011. This property includes a three-screen movie theater as well as another 9 units of affordable housing for the downtown area. The movie theater was an important part of the restoration of the Ellis Block building and continues to be a key part in the revitalization of downtown. The current theater operators, Chad and Jessie, continue to do an outstanding job in making the theater a vital part of the downtown. The Ellis Block is owned by a partnership in which Springfield Housing Unlimited (SHU), the Authority created non-profit, is a co-general partner with Evernorth (formerly Housing Vermont). The Springfield Housing Authority manages the property but has no ownership interest. This past year the nine units were 100% occupied. Currently, there are 67 people on the waiting list.

The Woolson Block, which was co-developed with Evernorth, was completed for residential occupancy in December of 2020. We now have 20 new apartments and 4 refurbished store fronts. The commercial spaces are currently occupied by Shear Beauty Salon and Uplift Acrobatics – which expanded its presence by leasing a second space this year. Springfield on the Move is actively seeking businesses for the remaining space. The Youth in Transition program on the garden level in the building, provides supportive housing & a live-in manager to the 4 youths currently participating in the program. This building is another key addition to the restoration of downtown. This past year the residential units were 96.26% occupied. Currently, there are 30 people on the waiting list.

The High Street Apartments were gifted to the Housing Authority by Simone Goldberg in 2015. The site of the first Springfield Hospital, this historic building is currently divided into six 1-bedroom apartments that we are able to rent below market rates without use of state or federal funds. This past year the residential units were 100% occupied. Currently, there are 6 people on the waiting list.

Finally, the public can now access information on the SHA properties and get applications in person at 80 Main Street, request by phone at 802-885-4905, or on our website: www.springfieldhousingauthorityvt.org

Laura Ryan, *Executive Director*
Peter Andrews, *Chairman*
Daniel Harrington, *Vice-Chairman*
Jeff Perkins
Jessica Martin
Walter Jabs

SPRINGFIELD ON THE MOVE

Springfield On The Move (SOM) truly feels fortunate in coming out of the global pandemic and getting back to a more “normal” time. We have continued to move forward on certain projects while also completing several others in the Designated Downtown. Overall, SOM has accomplished many fantastic things this past year including:

***Improved Crosswalk Sign Project.** Thanks to the RiseVT Amplify Grant that SOM was awarded in 2021 along with a match provided by the Town, the crosswalk near the Comtu Cascade Park at the corner of Valley and Main Streets now has greater visibility to vehicular traffic. With an additional Amplify Grant that SOM was awarded, the Town and the Edgar May Health and Recreation Facility will also have these solar-powered, pedestrian-activated, wig-wag flashing crosswalk signs on Bridge Street by the end of Summer 2022.

***The Woolson Block Building Commercial Spaces.** Shear Beauty Salon celebrated their one-year anniversary at 33 Main Street this summer and Uplift Acrobatics signed a lease this summer after having a “pop up” in 37 and 39 Main Street during the spring. These pop ups (temporary/short-term with no signed lease agreement) enable potential businesses to determine if the Woolson Block is a good fit for their business. We also had several non-profits have successful fundraising events in the vacant spaces including the Springfield Humane Society, the Springfield Garden Club, the VAULT, the Springfield Rotary Club, and the Springfield Art Gym. We have been and are continuing to work diligently to fill the remaining commercial space.

***Light the Falls.** We are currently working with property owners, HB Energy, and the Town to light our two southernmost waterfalls. We are hopeful to have them lit by summertime 2023!

***Light the Alleyways.** Thanks to Sue Dowdell and the Springfield Town Library there are now solar-powered twinkle lights in-between the Library and the Furman’s Building. We have also installed electric lights in-between the Huber and Bank Block Buildings. They really do brighten these alleyways in the evening times!

***Cosmos Light the Poles.** This fundraising project was done to congratulate the SHS Class of 2022 as well as welcome all our Cosmos Alumni back to town after two years of not having any alumni activities. Raised funds paid for the electric green and white rope lights which HB Energy put up and took down in June. Any remaining funds will pay for any maintenance that the GFI outlets on the lamp posts may require.

***Adna Brown Stagecoach Mural Install.** This 16-panel Jamie Townsend mural has found a new home! Thanks to HB Energy Solutions, this massive undertaking was completed in two days on the north wall of the Ellis Block Building in the Springfield CoOp parking lot area. One can now see this modern rendition of a once historic Springfield hotel almost exactly where it was originally located.

***Downtown Holiday Program.** We had over 100 children participate in the 2021 Downtown Holiday Program! It was wonderful to be able to have this event again. Thanks to the Black River Innovation Campus (BRIC) and Will and Victoria Hurd, we were able to record “Stories with Santa” again which SAPA TV aired nightly throughout December. In addition to this

televised event, SOM worked with HB Energy to have “Letters to Santa”. Children could drop off letters to Santa at the mail slot in Santa’s House near the holiday tree. If a child had a return address, Santa wrote back to the child.

***Annual Beautification.** SOM continues to work on Springfield’s downtown beautification through the annual upkeep of mulching and weeding of several areas along Main Street. We also work with property owners to power wash their buildings’ facades and help them clean their storefront windows. We are appreciative of the Springfield Garden Club’s flower boxes and their annual donation for the real balsam holiday wreaths. SOM is truly thankful for all who volunteer to water and weed throughout the entire spring, summer, and fall; it is a tremendous amount of work.

***The Wayfinding Signage Project.** This is a multiphase project in which we had hoped that Phase I would be completed in 2022. Unfortunately, due to circumstances beyond our control, this project, with the help of the Town and the Mount Ascutney Regional Commission (MARC), has a projected 2023 timeline for completion.

***The Alan R. Woodbury Memorial Courtyard.** We are in the final steps of dedicating the bricked courtyard in front of the Ellis, Lincoln, and McKinley Block Buildings to Alan in October. Next year, thanks to the Downtown Transportation Fund and Standing Stone, LLC, the courtyard’s dilapidated wood edging will be replaced with slate. We will also be working with Skyline Landscaping to install four trees in the courtyard.

***Food trucks in the park.** SOM, along with the Town, have begun to schedule a food vendor two days/week in the Comtu Cascade Park. We understand that this year will probably be a little slow but we are hopeful to have a full schedule May-October 2023.

***Concerts at the Comtu.** This is the second year that SOM provided attendees with a family-friendly and free concert series in the Comtu Cascade Park on Fridays in August. We received significant funding from Bob and Lisa Rivers which enable us to have four quality bands and appropriate sound provided for the concerts. Funding from the Springfield Housing Authority will provide intermission entertainment by Dance Factory students for the first three concerts. During our final concert intermission, we had the Rotary Club’s “Butterfly Release”, which is the end result of their summer-long fundraiser. Funding from SRDC provided day-of concert necessities. Thank you to all who contributed financially and who volunteered their time to make this event happen!

On behalf of Springfield On The Move, we thank you for your continued support, both financially and through your volunteer hours—without these we would not be able to move forward with the betterment of downtown Springfield.

Jessica Martin, *Executive Director*
96-A Main Street

Springfield, VT 05156

Phone: 802-885-1527

Email: springfieldonthemove@gmail.com

Website: www.springfieldonthemove.net

**SPRINGFIELD
SELECTBOARD**



TOWN OF SPRINGFIELD
96 Main Street
Springfield, VT 05156

**APPLICATION FOR
APPOINTED BOARDS, COMMISSIONS AND COMMITTEES**

Name: _____ Date: _____

Address: _____

Home Phone: _____ Work Phone _____

Email: _____ Cell Phone _____

OFFICE DESIRED:

<input type="checkbox"/> Sustainability Committee	<input type="checkbox"/> Housing Authority	<input type="checkbox"/> Airport Commission
<input type="checkbox"/> Budget Advisory Committee	<input type="checkbox"/> Planning Commission	<input type="checkbox"/> Tree Warden
<input type="checkbox"/> Development Review Board	<input type="checkbox"/> Downtown Design Commission	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Springfield Trails and Rural Economy	<input type="checkbox"/> Declaration of Inclusion Committee	_____

Reason(s) for desiring office: _____

Please state reason(s) you feel make you qualified for the office: _____

*Please Return or Email this Form To: Administrative Assistant
Town of Springfield
96 Main Street
Springfield, Vermont 05156
tosmanagrasst@vermontel.net
Telephone: 885-2104, Ext. 221*

REPORTS OF AGENCIES AND ORGANIZATIONS

VISITING NURSE AND HOSPICE FOR VERMONT AND NEW HAMPSHIRE

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

VNH services reduce cost associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2021 and June 30, 2022, VNH made 9326 in-home visits to 348 residents. This included approximately \$83,868 in unreimbursed care to residents.

- **Home Health Care:** 3618 home visits to 223 residents with short-term medical or physical needs.
- **Hospice Services:** 3011 home visits to 34 residents who were in the final stages of their lives.
- **Long-Term Care:** 2362 home visits to 56 residents with chronic medical problems who need extended care in home to avoid admission to a nursing home.
- **Skilled Pediatric Care:** 335 home visits to 35 residents for well-baby, preventative and palliative medical care.

VNH serves many of Springfield's most vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

It is with your help that we are able to provide services like this to those in need. Springfield's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Anthony Knox
Community Relations Manager
Phone: 888-300-8853
Website: vnhcare.org

VALLEY HEALTH CONNECTIONS

Valley Health Connections is a non-profit 501 (c) 3 located at 268 River Street in Springfield, Vermont. We became incorporated in the State of Vermont on January 21, 2000 as Precision Valley Free Clinic. Our mission is to remove barriers and facilitate access to health care for uninsured and underinsured people, as well as to prevent individuals from becoming uninsured.

Valley Health Connections has always assisted patients with healthcare program enrollment, and since 2013, has been a certified assister organization providing assistance to eligible individuals and families who wish to enroll through Vermont Health Connect. While the COVID-19 pandemic slowed down being able to assist patients in person, we are back to seeing patients in person once again! While the pandemic has caused a lot of upheaval one part we are thankful for is that it has taught us so many new ways to teach and reach people who are not always able to make it on site for appointments. While assisting with health insurance enrollments is one of our largest services, we also help Vermonters transition from Vermont Health Connect to Medicare, assist individuals with enrollment onto Medicare and Medicare Part D, the state Medicaid programs and You First (formerly called Ladies First). We also increase access to needed medications and dental care by offering funds to help cover the cost to eligible individuals.

From 7/1/21 to 6/30/22 we served **425 Springfield residents and provided 410 insurance enrollment assists to these residents; 5 pharmacy vouchers; 360 Hospital and Northstar financial aid applications, and 171 Social Service enrollments. 92% of the Springfield Residents we worked with either became, or remained, comprehensively insured.** Our clinic provided 5 vouchers for medication purchases this year and, \$3,966.85 in dental fees (dentures, crowns, fillings). Our medication purchases were down this year because we were able to access free medications for patients through the 340B programs in the area. There is never a charge for our services. We work in close partnership with Springfield Medical Care Systems and Vermont's Free and Referral Clinics (VFRS), formally known as Vermont Coalition of Clinics for the Uninsured and Underinsured.

The staff and Board of Directors of Valley Health Connections wish to thank the people of Springfield for supporting their efforts to improve the health of town residents across the age spectrum.

Samantha Ball, MBA, *Executive Director*
268 River Street
Springfield, VT 05156
Phone: 802-885-1616
Email: valleyhealth@vermontel.net

SPRINGFIELD FAMILY CENTER, INC.

All of us at the Springfield Family Center would like to express our heartfelt gratitude for the support you provide that enables us to continue carrying out our mission and reduce hunger in our community. The town of Springfield accounts for about ¼ of our annual operating budget. Rental income, grants and private donations comprise the remainder of crucial funds needed to sustain our ongoing work to meet the basic needs of our most at-risk residents.

For the past 2.5 years, we have worked together to overcome many uncertainties and hardships. Your support made a difference as we navigated those ambiguous and challenging times. Your generosity enabled us to meet the very basic need of providing food to individuals and families in our community who faced economic hardships. 2022 is turning out to be another tumultuous year as we are met with inflation and rising costs. Far too many are still struggling to get back on their feet. 1 in 3 Springfield residents are living at or below the poverty line. Food prices have more than doubled, exacerbating this situation.

Food insecurity remains a concern and top priority for the Springfield Family Center as we have seen our food distribution numbers steadily increasing. This past fiscal year, your support enabled the distribution of 43,679lbs of shelf stable and 9,563lbs of fresh foods to over 1,119 people, 34,373 in-house made meals, 30 Thanksgiving themed boxes feeding 200 people and 76 Christmas themed food boxes feeding 300 people. Moreover, throughout the year, the Springfield Family Center provided weekly food boxes and meals to families sheltered in motels and continued its role as the Vermont Everyone Eats Administrative Hub for our region. With SEVCA as the fiscal agent, Springfield Family Center has distributed approximately 28,184 restaurant made meals to the Springfield residents. Through this program, in addition to feeding people, Springfield Family Center continued to support restaurants and local food producers, helping to stimulate the local economy. Now, only a ¼ of the way through our fiscal year, we are surpassing our monthly food box distribution averages by 20%.

Springfield Family Center aims to ensure that no one in our community worries about where their next meal will come from. We continue to offer nutritional education programs and partner with other social service agencies that help guide people in mapping out their personal paths toward independence and self-sufficiency. This year, Springfield Family Center is collaborating with local schools to stock in-school food closets with nutritional shelf stable foods that students can access and bring home during the week and on the weekends, helping to reduce childhood hunger in our community.

Unfortunately, the number of people struggling with food insecurity continues to rise. All of us at the Springfield Family Center work tirelessly on food drives, fundraising efforts, and local outreach, including established partnerships with local food producers and farmers. Despite these efforts, we struggle to fully accommodate the number of food insecure visitors we see each day. We are once again asking for your support. The support we receive from your generosity is imperative to helping us carry out our important hunger relief work. Together, we can ensure that no person or family has to worry about where their next meal is coming from. Thank you for all you do and for the great care you take in helping your community.

Trisha Paradis, *Executive Director*
365 Summer Street
Springfield, VT 05156
Phone: 802-885-3646
Email: trisha.sfc@gmail.com
Website: www.springfieldfamilycenter.org

SPRINGFIELD SUPPORTED HOUSING PROGRAM

The Springfield Supported Housing Program (SSHP) is a private, non-profit agency that helps families and individuals who are experiencing homelessness or potentially homeless locate and secure permanent, affordable housing, and then provides program participants with up to two years of at home case management to address any issues that led to the housing crisis and to pursue positive life goals. Case managers provide help with budgeting, landlord-tenant mediation, assistance pursuing employment, education, childcare, substance abuse treatment and other services that lead to healthy, productive living.

SSHP covers the Springfield Agency of Human Services district and places participants in housing from Windsor to Saxtons River. SSHP has four, two-bedroom apartments, two three-bedroom apartments, one four-bedroom apartment, and ten one-bedroom units that provide transitional housing to families and individuals experiencing homelessness. For the fiscal year July 2021 to June 2022 SSHP housed 38 families comprised of 52 Adults and 39 children. Additionally, we supported an average of 40 households within the hotels monthly, with increases of families using the motels in the beginning of 2021. Our 17 shelter units were available and utilized for the entire year with limited vacancies and an average of 12 adults and 11 children being housed at a time. In addition, we average 108 households maintain housing through our housing assistance for households who are not literally homeless. All of these families and individuals can receive ongoing support services for up to two years.

SSHP administers a Housing Opportunity Program (HOP) that provides financial assistance for 1st month's rent, security deposit, back rent or back utilities owed to prevent housing insecurity. For the fiscal year July 2021 to June 2022 SSHP was able to provide financial assistance to 57 households.

A dedicated case manager assists people who are literally homeless to move into either transitional or permanent housing and then provides ongoing support. These people may be staying at a hotel paid for by General Assistance (State Aid) or they may be living in their car or a tent. Others may be living out in the elements such as under a bridge or in hallways. This case manager has initial contact with households experiencing homelessness and will work with the household to connect with services and supports.

In this last year we created a Landlord Liaison position that is dedicated to working with area landlords and helping our case management team navigate the ever shrinking rental market options. This allows our case managers to focus on addressing our client's obstacles to housing while the Landlord Liaison tries to find appropriate rental units.

We also continued to develop our intake specialist who is the first point of contact for our agency. This position helps to direct each client to the appropriate community partner or internal staff that can help with their particular housing crisis.

SSHP is also the lead agency for Coordinated Entry for the Springfield AHS district, which is a process by which each person experiencing a housing crisis is met with and directed to the best resource. As a result of this process we meet many households in our area experiencing a housing crisis.

Lee Trapani, *Executive Director*
56 Main St. Suite 208 - PO Box 178
Springfield, VT 05156
Phone: 802-885-3034
Fax: 802-885-3035
Email: ltrapeni@sshpt.org
Website: <http://www.sshpt.org>

WINDSOR COUNTY REPORT

A Preliminary County Budget meeting was held at the WinThe calendar year 2022 has seen some significant changes in Windsor County; the most significant will have come to pass prior to your reading this; there will be two new Assistant Judges at the helm of the County Government, and a new Sheriff as well as of February 1, 2023. Judge Terie, who had served the County for eight years, decided to step down and pass the torch, and Judge Ricci, who served for over a year after Judge Anderson retired, is also stepping down. In their stead will be newly elected Assistant Judge Alison Johannensen of Taftsville, and former Assistant Judge David Singer of Hartland. Sheriff Ryan Palmer will be replacing Sheriff Michael Chamberlain who had served the County since 1998. Another change is that Windsor County will have a new Deputy Treasurer, as Dianne Bumps will also be stepping down. Pepper Tepperman who is the County Clerk, and Bruce Page who is the Superintendent of our two buildings (the Courthouse, and the County Building) are remaining in their posts. They are *all* to be thanked for their past, and continued years of dedicated service to the constituents of Windsor County.

Other happenings include a slow, cautious re-opening of the Courts to the public for in-person hearings. The Judiciary is aware that Covid is still amongst us, and thus, as of the writing of this report, in-person hearings are still intermittent- some of them are in person, and others are either remote, using Webex, or a hybrid combination. The HVAC system at the Windsor County Courthouse is still in the process of being upgraded to insure the safety of litigants and staff.

The Windsor County Assistant Judges held the preliminary county budget meeting on December 14, 2022, and the final budget meeting was held January 18th 2023. The County Budget for fiscal year 2023-24 had to be increased a bit due to the enormous spike in heating oil prices. I'm sure that doesn't come as a surprise to anyone who heats their residence with oil and/or propane. We are all hopeful that by the time a new budget needs to be crafted for the next fiscal year, heating prices will recede a bit so future budget increases can be kept at a minimum. There has also been some work at the County Building to adjust the heating system there. Additionally, the phone system and the Internet services at the County Building have been upgraded, at a *lower* cost! Increases in spending in all other areas have been kept to a minimum.

Another noteworthy occurrence that will take place in 2023 is that this will be the last year that Windsor County Towns will be making payments for the Courthouse Renovation Bond; the renovation to upgrade the Courthouse and make it handicap accessible was completed 2014. The Courthouse, located in the Shire town of Woodstock, serves the needs of the constituents of Windsor County; it is a historic gem to be admired by all. Do drive by, or visit to see what your tax dollars have accomplished!

Pepper Tepperman, *Windsor County Clerk*
12 The Green
Woodstock, VT 05091
Phone: 802-457-2121
Email: JUD.WindsorUnit@vermont.gov
Website: www.vermontjudiciary.org

COMMUNITY BAND

In what was another challenging year, the Springfield Community Band commenced its 76th year of making music in town under the direction of Nick Pelton in his eleventh season with the band. With the help of Andy Bladyka and Chris Merrill we were able to secure use of the Park Street School for our spring practices. Eight concerts were performed in Springfield as well as two out-of-town concerts this year with a very appreciative audience.

The community band plays a variety of music: from marches to movie themes, classical to swing and jazz, from whimsical to serious; there's something for everyone. Our members range in age from teens to senior citizens: high school students, current and former band directors, and former band students as well as members from other area musical organizations. We are made up completely of volunteers who share a desire to play their instruments in an organized concert band type setting. In recent years, the band has seen growth in both membership participation and in the size of the audience. It has been wonderful seeing so much enthusiasm from band members and audience members.

The Springfield Community Band is open to all musicians from Springfield and the surrounding area. Anyone interested in joining the band can contact: info@springfieldcommunityband.com. We do not hold auditions: we are a community band and welcome anyone with the desire to play their instrument.

The band greatly appreciates the fiscal support provided by the Town of Springfield. Each year, the band uses the appropriated funds to buy new music to keep our repertoire current and diverse. In addition, we use the funds to pay our conductor, to buy band-logo polo shirts for our new members, to register and inspect our equipment trailer, to rent our post office box, to pay for insurance, and, of course, to purchase the ice cream that we give away at our Children's Concert. We thank the voters of the Town of Springfield for their many years of continued support.

Karen Mather, *Treasurer*
Email: info@springfieldcommunityband.com

GREEN MOUNTAIN RSVP

Green Mountain RSVP (GMRSVP), an AmeriCorps Seniors program, is for people age 55 and older who volunteer in their community. GMRSVP helps local non-profit organizations by recruiting and matching volunteers engaging them in the service of others and helping community partners meet their mission.

Your town's funds help us to continue to support and develop programs for older adults who wish to volunteer. Our staff and administrative costs are covered by federal funds from the AmeriCorps Seniors Program. GMRSVP serves Bennington, Windham, and Windsor Counties. 35 GMRSVP Volunteers live in Springfield with a total of 43 active GMRSVP Volunteers serving in the town. The Volunteer Coordinator is based there making Springfield the center of AmeriCorps Senior activities in Windsor County.

Meals on Wheels of Greater Springfield (MOW) uses volunteers for meal delivery to 114 homebound seniors and serving congregate meals at the Southridge St. dining room on Tuesday and Thursday for up to 8 people per day. During COVID, people who had been coming to the dining room changed to home-delivered meals. Volunteers pack and distribute an average of 30 meals for the Annual Veteran's Appreciation lunch in November.

The Springfield Santa Claus Club is facilitated by GMRSVP volunteers who prepare and deliver holiday packages to over 200 families and 110 elders living in Springfield. The holiday program for seniors is the result of established collaboration with the SASH program and local senior support programs.

The Springfield Art Gym has emerged this year as a resource for activities promoting healthy aging. Volunteers offer workshops, classes, and supervised craft activities. Art Gym volunteers have been active participants in the Sunshine Postcard projects and recently hosted a group event where people could come to the Art Gym and prepare postcards for Veterans. 300 beautiful messages of appreciation were created and will be sent to veterans in November.

Our volunteers at Senior Solutions serve in their Senior Companion Program providing help with shopping, appointments, and social isolation. Two of these volunteers also conduct activities at the monthly Memory Café, a gathering for elders with memory issues and their caregivers. One volunteer facilitates their Tai Chi class twice a week for 9 participants at the Great Hall at Springfield Medical Center. Our collaboration with Senior Solutions has expanded this year.

GMRSVP volunteers at SASH assist with the monthly food distribution of commodities for 75-80 senior residents. One leads the new Bone Builder class at the Whitcomb Building for 10 people.

Currently, another volunteer delivers books to homebound seniors for the Springfield Town Library.

78% of GMRSVP volunteers continued to serve during the pandemic. Programming pivoted to serve the community and focused on addressing social isolation, wellness, and food insecurity. GMRSVP's recruitment efforts broadened to fill new and existing needs.

To learn more about GMRSVP and how you can volunteer in Springfield contact:

Corey Mitchell
Windsor County Volunteer Coordinator
Phone: (802) 674-4547
Website: www.rsvpvt.org

THE MOOVER ROCKINGHAM F/N/A THE CURRENT

Thank you again for Springfield \$12,500 donation last year. As a private non-profit 501c3 transportation company since 2003, The MOOver Rockingham relies heavily and more than ever on local contributions. These funds allow us to draw down federal funds to provide operating support and the required match for our replacement vehicles. Springfield has contributed to us for many years, and we thank you again for your support.

The MOOver Rockingham's mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for 30 Windham and southern Windsor County towns. We operate bus routes and senior and disabled transportation services via our fleet of 23 buses and a network of volunteer drivers. We receive state and federal grants, contributions from towns and resorts, fares, and contributions from our human service partners.

The MOOver Rockingham's total operating expenses last year were \$3,126,525.85. We provided 124,706 bus, van, taxi, and volunteer rides. Our buses and vans traveled 482,303 miles over 29,326 hours.

Springfield contribution supports continuing public transit in your town and throughout the region. Service levels vary by town and from year by year. A town's transportation needs can be minimal some years and large the next. We need your help to remain a healthy company to be able to respond to needs of the elderly, disabled, or in an emergency or crisis when the need arises.

We are requesting a \$12,500 contribution from Springfield this year. We hope you will support our funding request.

We are always seeking input to improve our services. Please contact me to let us know how The MOOver Rockingham may improve service in your community.

Christine Howe, *General Manager SEVT*
706 Rockingham Road
Rockingham, VT 05101
Phone: 802-460-7433 x 201
Email: christine@moover.com
Website: www.moover.com

SENIOR SOLUTIONS

Senior Solutions, Council on Aging for Southeastern Vermont, Inc. has served the residents of Springfield and Southeastern Vermont since 1973. We have offices in Springfield (main office), Windsor and Brattleboro. Our mission is to promote the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community.

This is a summary of services provided to Springfield residents in the last year (7/1/2021-6/30/2022).

Information and Assistance: 572 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, locate resources, and obtain assistance with benefits. We also provide assistance completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance, and many other services. Extensive resources are also on our website at www.seniorsolutionsVT.org.

Medicare Assistance: Senior Solutions provides assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and assistance in enrolling in Part D or choosing a drug plan.

In-Home Social Services: We provided 162 seniors with in-home case management or other home-based assistance (totaling 1,689 hours) to enable them to remain living safely in their homes. Often minimal services can prevent nursing home placement. A case manager works with adults in their home to create and monitor a plan of care, centered on the individual's personal values and preferences. Many people would not be able to remain in their homes if not for these services. Senior Solutions also investigates reports of self-neglect and assists those facing challenges of abuse, neglect, or exploitation using a community collaboration approach.

Nutrition services and programs: 107 residents received 24,759 Meals on Wheels provided by Meals and Wheels of Greater Springfield Inc. We financially supported these home-delivered meals. We have also supported community meals at Meals and Wheels of Greater Springfield Inc. and other meal sites in our region, but please note that most community

senior meal sites have been closed since the advent of COVID-19. Senior Solutions administers federal and state funds that we provide to local organizations to help them operate senior meals programs and provide food safety, quality monitoring and oversight. However, these funds do not cover the full cost of providing meals, so local meal sites must seek additional funding. Senior Solutions does not use town funding to support the senior meals program and does not benefit from any funds given by the town to support local Meals on Wheels. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.

Volunteer Visitors: Senior Solutions provides volunteers who serve isolated older Vermonters through home visits, telephone reassurance, and help with shopping and other errands. Our Vet-to-Vet program matches Veteran volunteers with Veteran recipients. 10 residents received 277.5 hours of volunteer service.

Caregiver Respite: We provide respite assistance through grants for caregivers of those diagnosed with dementia or other chronic diseases.

Transportation: Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for older Vermonters, that may include a van, a taxi, or a volunteer driver. Special arrangements can be made for individuals without Medicaid who require medical transportation.

Special Assistance: Senior Solutions provides flexible funds that can help people with one-time needs when no other program is available.

Other Services: Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

Kevin L. Golden, Jr., *Office Administrator*
38 Pleasant Street
Springfield, VT 05156
Phone: (802) 885-2655 x 2110
Email: info@seniorsolutionsvt.org
Website: www.seniorsolutionsvt.org

MEALS ON WHEELS OF GREATER SPRINGFIELD, INC.

During the past fiscal year, October 1, 2021 – September 30, 2022, Meals & Wheels served over 40,000 meals to seniors living in the greater Springfield area and at our congregate meal site. We are doing our part to help seniors “age in place”.

Beyond meeting the nutritional needs of seniors, another important role of our program is to provide a safety net for isolated seniors in our community. For many, the delivery volunteer may be the only contact they have for the day. Our volunteers report back about any concerns they have with the people they deliver to.

All this work was done with the help of 2 employees and over 30 volunteers. We strongly believe that our program gives

back to our volunteers, as much as they give to the program. We provide an opportunity to be a part of a vital service and a chance for volunteers to connect with others and to become part of the community. And for the people we serve, seeing one of our friendly volunteers can be the highlight of their day.

Susan Levine, *Program Manager*
139 Main Street
Springfield, VT 05156
Phone: 802-885-5879
Email: mowspringfield@gmail.com

SOUTHEASTERN VERMONT COMMUNITY ACTION

Southeastern Vermont Community Action is an anti-poverty, community based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to *empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive; and eliminate root causes of poverty*. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Family Services (crisis resolution, fuel & utility, housing and food assistance), Micro-Business Development, Vermont Matched Savings (asset building & financial literacy), Ready-for Work (workforce development), Volunteer Income Tax Assistance, Community Solar Program, and Thrift Stores.

In the community of Springfield we have provided the following services during FY2022:

Weatherization: 74 homes (130 people) received weatherization services.

Emergency Heating System Replacements: 26 homes (43 people) received emergency heating system repairs or replacements.

Head Start: 40 families (54 people) received comprehensive early education and family support services.

VT Matched Savings: 3 households (12 people) received financial literacy education services and built savings toward a home, vehicle, education, or business startup.

Micro-Business Development: 3 households (6 people) received counseling, technical assistance and support to start, sustain or expand a small business.

Workforce Development: 6 households (14 people) received counseling, skills training, and resume assistance to enter the workforce or to improve their employment skills

Tax Preparation: 22 households (37 people) received income tax preparation assistance and were able to access tax credits and refunds totaling \$64,388.00.

Family Services: 251 households (489 people) received 985 services (crisis resolution, financial counseling, nutrition education, referral to and assistance with accessing needed services)

Fuel/Utility Assistance: 101 households (238 people) received 152 assists to obtain emergency heating fuel or to resolve utilities disconnects.

Housing Assistance: 106 households (175 people) received 106 assists to secure or maintain housing, or to assist with payment of past-due rent or mortgage obligations.

Solar Energy Program: 13 households (37 people) received solar energy credits on their electric bills to reduce their energy burden, totaling \$5,289.

Emergency Home Repair: 8 households (15 people) received emergency home repairs to address immediate health or safety concerns in their home.

Thrift Store Vouchers: 47 households (75 people) received goods or clothing from SEVCA's Good Buy Thrift stores to fulfill basic needs at no cost.

The combined value of services provided to Springfield residents exceeded \$387,483.00.

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private, and town funds allow us to not only maintain, but to increase and improve service. We thank the residents of Springfield for their support.

Kevin Brennan, *Executive Director*
91 Buck Drive
Westminster, VT 05158
Phone: 802-464-9951
Email: sevca@sevca.org
Website: www.sevca.org

TURNING POINT RECOVERY CENTER

Our mission: Turning Point Recovery Center enhances the spiritual, mental, physical, and social growth of our community as a means of promoting successful recovery from substance use disorder.

The Center seeks to facilitate recovery of individuals and their families in the Springfield area by providing a meeting location, recovery coaching services, transitional housing, recovery presence at community events and prevention and resource center.

Turning Point Recovery Center would like to thank the Springfield voters for allowing our services to continue and improve our programs with the money we received from our community of \$9,000. With this money, Turning Point has been able to provide more recovery services to individuals within the Springfield community, in a multitude of ways, including expanding financial resources for our transitional housing program, bridging the gap between inpatient treatment programs and community reintegration, providing a safe, recovery presence at community events and promoting awareness about substance use disorder (SUD) and recovery.

Our transition house accommodates seven guests. With the money the town approved for us to receive, Turning Point has

been able to provide services for these guests to help achieve and maintain recovery. As challenging as the journey to recovery can be for guests, we've been able to offer additional support around transportation, court, referrals, as well as employment services and referrals to partner agencies in our community. Of the 9 guests within the past year, 8 are still connected to recovery. That's an 89% success rate!

Turning Point Recovery Center would like to publicly thank the town of Springfield, Vermont, and its voters, for allowing us to update and advocate for the SUD/ recovery community. Recovery is possible, with the help of the peer-to-peer support movement. The services we provide can help save a life.

Michael Johnson, *Executive Director*
7 Morgan Street
Springfield, VT 05156
Phone: 802-885-4668
Email: michael@spfldtp.org
Website: www.spfldtp.org

WOMEN'S FREEDOM CENTER

The mission of the Women's Freedom Center is to work to end physical, sexual and emotional violence against the women and children of Windham County. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to women and their children who have experienced domestic violence, sexual assault, stalking, and dating violence. Since our beginnings in 1977, we have provided support to the survivors of these crimes, as well as consultation and educational activities to a wide range of community groups to help create a community in which violence is not tolerated.

Emergency support such as shelter, safety planning, financial assistance, and information and referral is available 24 hours a day, 365 days a year. Ongoing individual and group support for women and children; legal, medical, housing and social services advocacy; and cooperative work with other agencies are provided during the week. Due to the rural nature of Windham County and the isolation inherent in many abusive relationships, we are committed to meeting with women wherever we may do so safely. Sometimes this means assisting her to get to us and other times it means us going to her, somewhere safe in her community.

During the fiscal year July 1, 2021 through June 30, 2022, the Women's Freedom Center responded to over 1,800 crisis telephone calls, sheltered 128 people and provided thousands of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare to **936 people** (546 women, 3 non-binary individuals, 18 men, and 369 children) who had been abused. These figures include 103 survivors and their 72 children from Springfield. In addition, we provided 38 community outreach activities including school presentations and workshops to over 600 people throughout Windham and southern Windsor County.

The Women's Freedom Center is a private, non-profit organization relying heavily on community support to provide our free and confidential services. We thank you for your Town's contribution to the Freedom Center and hope you will look at it as an investment in creating a future free from violence, something we all deserve.

Vickie Sterling, *Executive Director*
PO Box 933

Brattleboro, VT 05301

Phone: 802-885-2050

Email: admin@womensfreedomcenter.net

Website: www.womensfreedomcenter.net

WINDSOR COUNTY MENTORS

For almost 50 years, Windsor County Mentors has been creating and nurturing intensive community- and school-based mentoring partnerships, free of charge, to any Windsor County child between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community.

Strong evidence shows that mentoring offers vulnerable youth opportunities to share experiences with reliable adults to widen their vision of themselves, helping them to become confident, contributing members of their community and increasing their social and mental wellbeing.

Youth with mentors have:

- Increased high school graduation rates, including higher college enrollment rates and higher educational aspirations
- Enhanced self-esteem and self-confidence
- Improved behavior, both at home and at school
- Stronger relationships with parents, teachers, and peers
- Decreased likelihood of initiating drug and alcohol use

In FY 2022, WCM served and supported school- and community-based mentorships with children from towns throughout Windsor County including five (5) in Springfield. Collectively, our mentors volunteered thousands of hours to their communities.

Our surveys demonstrate the positive effects of mentoring:

- Mentors (96%) would recommend mentoring to a family member, friend, or colleague.
- Mentee parents (100%) said their child is hopeful about his/her future.
- Mentees (82%) reported having a mentor has made a difference in his/her life.

Finally, a recent study by the Washington State Institute for Public Policy found almost 30 dollars in benefits to children returned to the community for every dollar spent on mentoring!

WCM employs regional outreach coordinators around Windsor County, assuring that we are able to grant each town the attention it deserves.

Financial support from Windsor County towns helps ensure the well-being of children and their families.

For more information on our mentorships, find us on Facebook, visit our website www.wcmentors.org, or contact us at ProgramsWC@outlook.com 802-674-5101. WCM thanks the voters of Springfield for their support for the children of Windsor County.

Matthew Garcia, *Executive Director*

PO Box 101

Windsor, VT 05089

Email: info@wcmentors.org

SPRINGFIELD ART & HISTORICAL SOCIETY

Visitors, artifacts donations, and requests for information continue to increase at the Society. It is very rewarding to be able to help people with questions about their ancestors, their homes, and about the town. We are equally pleased to receive donated information or pictures, some of which we had never seen before.

In 2022, we finally got back to having programs. We also helped one of the high school social studies classes who came to research some members of the community. To help with that project, and other such requests, the society has subscribed to Ancestry.com, a genealogy program, and to the free Vermont state subscription of Newspapers.com. Newspaper.com gives us access to most of the digitalized Vermont newspapers including the *Springfield Reporter*, from 1876 to 1963. And, of course, we are still doing the weekly picture in the *Springfield Reporter*, which started in December, 2013, continues to bring interest and comments from readers. We have now done over 450 pictures.

To gain more room, we have done two things. We are going through the whole collection, box by box, sorting, reorganizing, and relabeling the boxes. Along with that, we have rented a room downtown to store items in less demand. The late Don Whitney passed on to us hundreds of Fellows Gear Shaper original patents along with other Fellows' memorabilia. We have also become the keeper of most of the Fellows display that was in the Great Hall.

Most of our funding comes from this annual Springfield Funding Request, approved by the Springfield voters. This funding provides the society with more income than all of our other fundraisers combined (calendar, yard sale, memberships, and financial donations). Because we are a **totally volunteer group**, all of the funds we receive go directly to supporting and improving the historical society. Once again, we ask for your **yes vote** on this request.

Rosanne "Bunni" Putnam, *SAHS President*
65 Route 106
North Springfield, VT 05150
Phone: 802-886-7935
Email: putnams@vermontel.net
Website: www.springfieldartandhistorical.org

HEALTH CARE & REHABILITATION SERVICES

Health Care and Rehabilitation Services of Southeastern Vermont, Inc. (HCRS) is a comprehensive community mental health provider serving residents of Windham and Windsor counties. HCRS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCRS provides these services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and emergency services programs.

During FY22, HCRS provided 43,558 hours of services to 555 residents of the Town of Springfield. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Springfield.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Executive Officer, at (802) 886-4500.

Mary Moeykens, *Communications & Fundraising Associate*
390 River Street, Springfield, VT 05156
Email: MMoeyken@hcrs.org
Website: www.hcrs.org

DATES TO REMEMBER

March 6, 2023 – Monday evening Town Meeting informational public hearing at 7:00 p.m., via Zoom and in person at Springfield High School cafeteria

March 7, 2023 – Town Meeting Australian Ballot Voting at Riverside Middle School Gymnasium – Polls will be open 8:00 a.m. - 7:00 p.m.

April 1, 2023 – Dogs must be licensed

April 30, 2023 – Third water/sewer installment due 22/23 year

May 15, 2023 – Final property tax installment due 22/23 tax year

June 30, 2023 – Fourth water/sewer installment due 22/23 year

August 15, 2023 – First property tax installment due 23/24 year

October 31, 2023 – First water/sewer installment due 23/24 year

November 15, 2023 – Second property tax installment due 23/24 year

December 31, 2023 – Second water/sewer installment due 23/24 year

February 15, 2024 – Third property tax installment due 23/24 year

April 30, 2024 – Third water/sewer installment due 23/24 year

May 15, 2024 – Final property tax installment due 23/24 tax year

June 30, 2024 – Fourth water/sewer installment due 23/24 year

**Statement of Taxes
Fiscal Year 2021-2022**

TAXES ASSESSED AND BILLED:

	Assessed Value	Grand List (1% of Assessed)	Tax Rate	Total Taxes Assessed and Billed
Real Estate	\$624,096,209	\$6,240,962	1.8057	\$11,269,305
Machinery & Equipment	\$14,715,716	\$147,157	1.8057	\$265,722
Total Town Taxes				\$11,535,027
Education		\$6,189,598		<u>\$8,740,981</u>
TOTAL TAXES ASSESSED AND BILLED:				\$20,276,008

TAXES ACCOUNTED FOR:

Current year taxes collected	\$19,613,878
Current year taxes delinquent June 30, 2022	<u>\$662,130</u>
	\$20,276,008

DELINQUENT TAX COMPARISON CHART

Tax Year	Due as of 6/30/2022	Due as of 6/30/2021	Due as of 6/30/2020	Due as of 6/30/2019
2011	-	\$285	\$285	\$285
2012	-	\$1,932	\$1,932	\$1,932
2013	-	\$2,486	\$2,486	\$2,486
2014	-	\$5,705	\$5,705	\$5,705
2015	-	\$6,731	\$6,731	\$6,731
2016	-	\$5,136	\$5,136	\$5,357
2017	-	\$6,899	\$6,899	\$11,078
2018	\$1,674	\$4,896	\$8,105	\$158,103
2019	\$1,102	\$4,106	\$89,575	\$537,291
2020	\$3,926	\$59,303	\$522,908	-
2021	\$118,089	\$497,603	-	-
2022	\$537,339	-	-	-
TOTAL	\$662,130	\$595,081	\$649,762	\$728,967

**2021-2022
BUDGET TO ACTUALS AT A GLANCE**

REVENUE BUDGETED:	\$13,855,963
REVENUE RECEIVED:	<u>\$14,648,778</u>
VARIANCE:	<u>\$792,815</u>
EXPENDITURES BUDGETED:	\$12,735,963
EXPENDITURES PAID:	<u>\$13,396,642</u>
VARIANCE:	<u>\$660,679</u>
EXCESS OF REVENUES OVER EXPENDITURES:	<u>\$1,252,136</u>

TAX ANALYSIS PER HUNDRED ASSESSED TAX DOLLARS

	HOMESTEAD 22-23	NON- RESIDENTIAL 22-23	HOMESTEAD 21-22	NON- RESIDENTIAL 21-22	HOMESTEAD 20-21	NON- RESIDENTIAL 20-21
SCHOOL	\$1.4049	\$1.4216	\$1.7704	\$1.7708	\$1.7704	\$1.6629
TOWN & HIGHWAY	\$1.6343	\$1.6343	\$1.8342	\$1.8342	\$1.8250	\$1.8250
SPECIAL APPROPRIATIONS	\$0.1582	\$0.1582	\$0.1835	\$0.1835	\$0.1891	\$0.1891
VOTED CONTRACTS	\$0.0069	\$0.0069	\$0.0093	\$0.0093	\$0.0091	\$0.0091
COUNTY TAX	<u>\$0.0063</u>	<u>\$0.0063</u>	<u>\$0.0082</u>	<u>\$0.0082</u>	<u>\$0.0074</u>	<u>\$0.0074</u>
	\$3.2106	\$3.2273	\$3.8056	\$3.8060	\$3.8010	\$3.6935

TRUSTEE OF PUBLIC FUNDS

	PARKER	CEMETERY	LIBRARY	CAMPBELL	WOOLSON	STETSON	EUREKA	IMPROVE FUND	HUMANE SOCIETY	TOTAL
6/30/2021 INVESTMENT ACCT	\$422,094	\$850,814	\$449,247	\$26,293	\$56,394	\$16,531	\$26,964	\$73,542	\$364,372	\$2,286,250
6/30/2021 CHECKING	\$1,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408
6/30/2021 TOTAL BY FUND	\$423,502	\$850,814	\$449,247	\$26,293	\$56,394	\$16,531	\$26,964	\$73,542	\$364,372	\$2,287,658

21/22 REVENUE	\$5,683	\$11,499	\$6,055	\$355	\$759	\$223	\$364	\$993	\$4,828	\$30,760
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21/22 EXPENSES

MISCELLANEOUS	\$1400	\$0	\$0	\$0	\$1000	\$116	\$219	\$0	\$2,612	\$5,347
POSTAGE	\$51	\$103	\$54	\$3	\$7	\$2	\$3	\$9	\$43	\$276
INVESTMENT FEES	\$2,497	\$5,051	\$2,660	\$156	\$333	\$98	\$160	\$436	\$2,115	\$13,506
OPERATING TRANSFERS	\$0	\$5,988	\$3,155	\$0	\$0	\$0	\$0	\$0	\$0	\$9,143
TOTAL OPER EXPENSES	\$3,948	\$11,143	\$5,869	\$159	\$1,340	\$216	\$382	\$445	\$4,770	\$28,272

21/22 NET OPERATING	\$1,736	\$356	\$186	\$196	-\$581	\$7	-\$18	\$548	\$58	\$2,488
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21/22 NON OPERATING

GAIN/LOSS ON SALE	\$2,552	\$5,174	\$2,723	\$159	\$342	\$100	\$163	\$446	\$2,177	\$13,837
CAP GAIN DISTRIBS	\$19,293	\$39,094	\$20,574	\$1205	\$2,580	\$758	\$1236	\$3,370	\$16,412	\$104,522
PRINCIPAL RECEIPTS	\$0	\$6,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,150
PRINCIPAL DISTRIBUTED	\$0	\$0	\$0	\$0	\$0	-\$884	\$0	\$0	-\$18,679	-\$19,563
TRUSTEES FEES	-\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$450
UNREALIZED GAIN/LOSS	-\$74,234	-\$150,259	-\$79,040	-\$4642	-\$9866	-\$2918	-\$4760	-\$12983	-\$62,266	-\$400,969
TOTAL NON OPER EXPS	-\$52,839	-\$99,841	-\$55,743	-\$3,277	-\$6,944	-\$2,945	-\$3,361	-\$9,167	-\$62,355	-\$296,472

NET NON OPERATING	-\$51,104	-\$99,485	-\$55,556	-\$3,082	-\$7,525	-\$2,937	-\$3,379	-\$8,619	-\$62,297	-\$293,984
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6/30/2022 INVESTMENT ACCT	\$370,990	\$751,330	\$393,690	\$23,211	\$48,869	\$13,593	\$23,585	\$64,923	\$302,075	\$1,992,266
6/30/2022 CHECKING	\$9,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,002
6/30/2022 BALANCE	\$379,992	\$751,330	\$393,690	\$23,211	\$48,869	\$13,593	\$23,585	\$64,923	\$302,075	\$2,001,268

SUMMARY SELECTMEN'S PROPOSED BUDGET FISCAL 2023-2024

OPERATING BUDGETS	20-21 EXPENDED	21-22 EXPENDED	22-23 BUDGET	23-24 BUDGET	DIFF FROM 22-23
ADMIN	\$1,081,049	\$1,077,611	\$1,370,401	\$1,295,276	-\$75,125
FIRE/AMB	\$1,892,222	\$1,798,298	\$1,730,582	\$1,937,472	\$206,890
FIXED	\$3,827,584	\$3,257,631	\$3,760,856	\$3,919,680	\$158,824
LIBRARY	\$489,405	\$539,666	\$555,496	\$573,536	\$18,040
PARKS & REC	\$342,418	\$376,561	\$419,545	\$411,781	-\$7,764
POLICE	\$1,855,622	\$1,953,983	\$1,981,549	\$2,283,708	\$302,159
PUB WKS	\$2,490,553	\$2,810,206	\$3,541,591	\$3,794,230	\$252,639
REIMB SVCS	\$170,899	\$404,183	\$0	\$0	\$0
SENIOR CTR	\$54,084	\$62,216	\$65,852	\$69,316	\$3,464
TOTAL OPERATING	\$12,203,837	\$12,280,355	\$13,425,872	\$14,284,999	\$859,127

BUDGET SUMMARY FISCAL 2023-2024					
	21-22	22-23	23-24	\$ DIFFER	% DIFFER
OPERATING BUDGET	\$12,845,413	\$13,425,872	\$14,284,999	\$859,127	6.40%
REVENUE OTHER THAN TAXES	\$2,768,318	\$2,811,530	\$3,143,218	\$331,688	11.80%
TO BE RAISED BY TAXES	\$10,077,095	\$10,614,342	\$11,141,781	\$527,439	4.97%

BUDGETED REVENUES

(OTHER THAN TAXES)

FISCAL 2023-2024

	<u>23-24</u>	<u>22-23</u>	<u>21-22</u>	<u>20-21</u>
GENERAL	\$1,320,000	\$1,181,500	\$1,072,875	\$870,875
TOWN CLERK	\$124,135	\$114,555	\$117,550	\$85,700
POLICE	\$27,050	\$27,050	\$37,050	\$47,850
FIRE/AMBULANCE	\$905,100	\$726,325	\$862,343	\$885,543
PUBLIC WORKS	\$675,433	\$660,500	\$646,000	\$646,000
PARKS & RECREATION	\$5,000	\$7,100	\$8,000	\$5,500
LIBRARY	\$6,500	\$9,500	\$9,500	\$10,250
REIMBURSEMENTS & OTHER	<u>\$80,000</u>	<u>\$85,000</u>	<u>\$15,000</u>	<u>\$35,300</u>
GRAND TOTALS	\$3,143,218	\$2,811,530	\$2,768,318	\$2,587,018

PROPERTY TAX DUE DATES

THE TAX PAYMENT SCHEDULE FOR THE JULY 1, 2023 – JUNE 30, 2024 FISCAL YEAR IS:

FIRST QUARTER: AUGUST 15, 2023

SECOND QUARTER: NOVEMBER 15, 2023

THIRD QUARTER: FEBRUARY 15, 2024

FOURTH QUARTER: MAY 15, 2024

ANY PAYMENT NOT RECEIVED OR POSTMARKED BY THE DUE DATE WILL BE SUBJECT TO AN INTEREST CHARGE. ANY 2023-2024 TAX BALANCE UNPAID AFTER MAY 15, 2024 WILL BE ASSESSED A PENALTY OF 8%.

MAIL SLOTS ARE LOCATED IN THE GROUND FLOOR AND SECOND FLOOR DOOR AT THE TOP OF THE OUTSIDE STAIRS.

PAYMENTS CAN BE MADE ONLINE AT THE TOWN OF SPRINGFIELD'S WEBSITE
www.springfieldvt.gov

TOWN OF SPRINGFIELD, VERMONT
JUNE 30, 2022

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TOWN OF SPRINGFIELD, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITOR'S REPORTS

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Springfield, Vermont

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Springfield, Vermont (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Springfield, Vermont as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Springfield, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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141 Main Street • P.O. Box 937, Montpelier, Vermont 05601 • Phone (802) 229-9193

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2023, on our consideration of the Town's internal control over financial reporting, on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Montpelier, Vermont
January 12, 2023

Marybeth Jensen
Shosh Wain, P.L.

**TOWN OF SPRINGFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

The following is a discussion and analysis of the Town of Springfield's (the Town) financial performance including an overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022. Readers should consider this information in conjunction with the financial statements which are located after this analysis. This discussion and analysis provide comparisons between FY 2022 and FY 2021.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2022, by \$34,379,620 compared to \$35,326,809, at June 30, 2021. This represents a decrease of \$947,189, compared to an increase of \$437,884 for fiscal year 2021.

Fund Highlights

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$11,949,562, a decrease of \$42,452 in comparison with an increase of \$1,785,074 for the prior year. Of the total fund balance, \$7,877,265 represents amounts restricted, committed or assigned to specific purposes, such as reserves and encumbrances approved by management, and \$611,202 is nonspendable, leaving an unassigned balance of \$3,461,095.

Long-term Debt

The Town's long-term debt decreased \$933,757 during the fiscal year and had a total ending balance of \$12,548,707, compared to an ending balance of \$13,482,464, at June 30, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Town's financial statements consist of five sections: 1) Independent Auditor's Report, 2) Management's Discussion and Analysis, 3) Basic Financial Statements, 4) Supplementary Schedules and 5) Compliance Reports.

- **Independent Auditor's Report** - This is a description by the auditors of the scope of their work and their official opinion of the financial statements of the Town for the 2022 fiscal year.
- **Management's Discussion and Analysis** - An introduction to the basic financial statements that is intended to be an easily read analysis of the Town's financial activities based on currently known facts, decisions, or conditions.
- **Basic Financial Statements** - This section of the report includes government-wide financial statements, fund financial statements, and notes to the financial statements.
- **Supplementary Schedules** - This section of the report includes schedules 1 and 2, which are required by accounting principles generally accepted in the United States of America (U.S. GAAP). These schedules contain required historical pension information for the Town's portion of VMERS.
- **Compliance Reports** - This section includes the auditor's report on the Town's internal controls over financial reporting and on compliance with a description of their findings. Internal controls deal with the Town's processes and procedures that ensure our financial statements are accurate and that Town assets are being safeguarded in a reasonable fashion.

Government-wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Town's financial position, which helps readers determine whether the Town's financial position has improved or deteriorated during the fiscal year. These statements include all non-fiduciary financial activity on the full accrual basis of accounting. This means that all revenues and expenditures are reflected in the financial statements even if the related cash has not been received or paid as of June 30.

- **Statement of Net Position** - This statement presents information on all of the Town's assets and deferred outflows of resources and its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may indicate whether the financial position of the Town is improving or deteriorating.
- **Statement of Activities** - This statement presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements have separate columns for governmental activities and business-type activities. The Town's activities are classified as follows:

- **Governmental Activities** - Activities reported here include general government, police, fire and ambulance, public works, parks and recreation, senior citizens, library, special appropriations, education, and interest on debt. Property taxes and federal, state and local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the water and sewer, and solid waste activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the Town's funds are categorized as governmental, proprietary or fiduciary.

- **Governmental Funds** - The basic services provided by the Town are reported in the governmental funds. These statements provide a detailed, short-term view of the functions reported as governmental activities in the government-wide financial statements. The government-wide financial statements are reported using the full accrual basis of accounting, but the governmental fund financial statements are reported using the modified accrual basis of accounting. This allows the reader to focus on assets that can be readily converted to cash and determine whether there are adequate resources to meet the Town's current needs.

The Town reports three individual governmental funds. Information is presented separately in the governmental fund statements for the General and Special Revenue Funds which are considered major funds. Data from the other governmental fund, the Permanent Fund, is also presented, as it is the only nonmajor governmental fund.

- **Proprietary Funds** - Proprietary funds report activities that operate more like those of private-sector businesses and use the full accrual basis of accounting. Proprietary funds are reported as business-type activities on the government-wide financial statements. Since proprietary funds use accrual basis accounting, there are no differences between amounts reported on the government-wide statements and the proprietary fund statements. The Town uses proprietary funds to account for its Water and Sewer, and Solid Waste Funds.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of other parties. Fiduciary activity is not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary fund is the Trustees of Public Funds Fund.

Reconciliation of Government-wide Financial Statements to Governmental Fund Financial Statements

The governmental activities of the government-wide financial statements and the governmental funds of the fund financial statements do not use the same accounting basis and measurement focus. Because the focus of governmental funds is more limited than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison can help readers better understand the long-term impact of the Town's near-term financing decisions. Both the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The following indicates some of the reporting differences between the government-wide financial statements and the governmental funds financial statements.

- Capital assets used in governmental activities are not reported on governmental fund statements.
- Long-term liabilities, unless due and payable, are not included in the fund financial statements. These liabilities are only included in the government-wide statements. Long-term liabilities include long-term debt and accrued compensated absences. Proceeds from long-term liabilities provide current financial resources on the fund financial statements.
- Property taxes not available to pay current period expenditures are deferred in governmental fund statements, but not deferred on the government-wide statements.
- Deferred inflows of resources relating to deferred pension credits, deferred outflows of resources relating to deferred pension expense, and net pension asset or liability are reported on the government-wide statements but are excluded from the fund financial statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures in the fund financial statements.

FINANCIAL ANALYSIS

Government-wide Financial Statements

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$34,379,620 at year end. Net position decreased by \$947,189 from the previous fiscal year.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2022	2021	2022	2021	2022
Assets	\$ 29,336,167	\$ 29,398,162	\$ 24,722,418	\$ 23,959,654	\$ 54,058,585	\$ 53,357,816
Deferred Outflows of Resources	1,824,456	1,503,946	225,495	185,881	2,049,951	1,689,827
Liabilities	(6,965,541)	(4,989,238)	(13,216,313)	(12,230,869)	(20,181,854)	(17,220,107)
Deferred Inflows of Resources	(567,081)	(3,228,011)	(32,792)	(219,905)	(599,873)	(3,447,916)
Net Position	\$ 23,628,001	\$ 22,684,859	\$ 11,698,808	\$ 11,694,761	\$ 35,326,809	\$ 34,379,620

The larger portion of the Town's net position, \$25,426,227 in 2022 and \$26,248,947 in 2021 and 2022, respectively, reflects its net investment in capital assets less any related outstanding debt used to acquire those assets. These assets are recorded net of depreciation in the financial statements. The Town uses capital assets to provide services to citizens; therefore, those assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining portion of the Town's net position, \$8,953,393 and \$9,077,862, in 2022 and 2021, respectively, represents restricted and unrestricted net position.

The following condensed financial information was derived from the Government-wide Statement of Activities and provides detail regarding the change in net position.

	TABLE 2 Change in Net Position					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2022	2021	2022	2021	2022
REVENUES						
Program Revenues:						
Charges for Services	\$ 1,610,637	\$ 1,727,776	\$ 2,609,271	\$ 3,080,886	\$ 4,219,908	\$ 4,808,662
Grants and Contributions	1,130,300	782,530	30,820	-	1,161,120	782,530
Other	54,389	63,269	8,397	9,932	62,786	73,201
General Revenues:						
Property Taxes	19,773,412	19,850,281	-	-	19,773,412	19,850,281
Investment Earnings	974,767	(531,465)	24	-	974,791	(531,465)
Total Revenues	23,543,505	21,892,391	2,648,512	3,090,818	26,192,017	24,983,209
PROGRAM EXPENSES						
General government	5,978,941	5,044,926	-	-	5,978,941	5,044,926
Police	1,960,566	1,939,675	-	-	1,960,566	1,939,675
Fire and ambulance	1,759,185	1,875,960	-	-	1,759,185	1,875,960
Public Works	3,300,286	3,790,975	-	-	3,300,286	3,790,975
Parks and recreation	372,651	405,379	-	-	372,651	405,379
Senior citizens	54,084	62,216	-	-	54,084	62,216
Library	506,000	531,114	-	-	506,000	531,114
Special appropriations	921,546	1,116,287	-	-	921,546	1,116,287
Education	7,590,656	7,554,858	-	-	7,590,656	7,554,858
Water and Sewer	-	29,143	3,002,582	3,277,683	3,002,582	3,277,683
Interest	34,194	273,442	302,182	302,182	307,636	331,325
Total Program Expenses	22,478,109	22,350,533	3,276,024	3,579,865	25,754,133	25,930,398
Transfers In (Out)	(490,000)	(485,000)	490,000	485,000	-	-
Increase (decrease) in Net Position	\$ 575,396	\$ (943,142)	\$ (137,512)	\$ (4,047)	\$ 437,884	\$ (947,189)

Total governmental activities expenses were \$22,478,109 and \$22,350,533 in fiscal years 2021 and 2022, respectively. The expenses do not include capital outlay, which is reflected as capital asset additions in the government-wide financial statements.

Program revenues are derived directly from the program itself or from parties outside the reporting government's taxpayers or citizenry. They reduce the net cost of the function to be financed from the government's general revenues. Total program revenues from governmental activities were \$2,795,326 in 2021 and \$2,573,575 in 2022. Governmental activities program revenues from charges for services include licenses and permits, planning fees, forfeitures, sale of supplies and several other revenues. Program revenues in the grants and contributions category include federal, state and local grants, and local contributions that are restricted for program use.

General revenues are all other revenues not categorized as program revenues and include property taxes and investment earnings. Total general revenues from governmental activities were \$20,748,179 in fiscal 2021 and \$19,318,816 in fiscal 2022.

Fund Financial Statements

- **Governmental Funds** - The combined fund balance of the governmental funds was \$11,992,014 at June 30, 2021 and \$11,949,562 at June 30, 2022. \$7,877,265 of the FY 2022 fund balance is restricted, committed or assigned. \$611,202 is nonspendable, leaving a remaining unassigned balance of \$3,461,095. The fund balance of the General Fund increased from \$4,899,018 in FY 2021 to \$5,689,056 in 2022.

Revenues and expenditures in the General Fund vary from their operating budgets, as shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund. Management has reviewed these variances and finds them to be acceptable. The overall budgetary variance for the fiscal year ended June 30, 2022, was a positive \$790,038. Revenues exceeded budgeted amounts by \$792,815. Expenditures were more than budgeted amounts by \$660,679. Interfund transfers were less than budgeted amounts by \$657,902.

- **Proprietary Funds** - The Town's proprietary funds provide the same information found in the government-wide financial statements. Total net position of the Town's proprietary funds at June 30, 2022, was \$11,694,761, a decrease of \$4,047 from the previous fiscal year.

Capital Assets

The following is a schedule of capital assets as of June 30, 2021 and 2022.

	TABLE 3 Capital Assets, June 30,		Business-type Activities	
	2021	2022	2021	2022
Land	\$ 360,612	\$ 360,612	\$ 281,434	\$ 281,434
Infrastructure	19,065,407	19,317,828	26,565,167	26,565,167
Machinery and equipment	9,793,518	10,014,276	1,090,058	1,090,058
Buildings and improvements	4,539,593	4,660,108	18,639,241	18,639,241
Total Capital Assets	33,759,130	34,352,824	46,575,900	46,575,900
Less Accumulated Depreciation	18,490,553	20,006,374	22,113,066	22,927,808
Capital Assets, Net	\$ 15,268,577	\$ 14,346,450	\$ 24,462,834	\$ 23,648,092

The Town has an investment in capital assets, net of accumulated depreciation, of \$39,731,411 and \$37,994,542 on June 30, 2021 and June 30, 2022, respectively. The net decrease (including additions and deductions) between the two periods amounted to \$1,736,869.

Debt

The following is a schedule of long-term debt as of June 30, 2021 and 2022.

TABLE 4
Long-term Debt at June 30,
2021

	2022
Governmental activities -	
EPA loan	\$ 162,781
Vermont Municipal Bond Bank	
2015 Series 5	880,000
Total governmental activities	\$ 1,042,781
Business-type activities -	
USDA - Rural Development	
USDA-91-06	\$ 1,548,021
USDA-92-04	1,031,015
USDA-92-10	86,782
USDA-92-12	299,332
USDA-92-14	276,677
USDA-92-15	423,407
Vermont Municipal Bond Bank	
2014 Series 3	1,960,000
AR1-002	341,314
AR3-028	367,172
RF1-019	91,563
RF1-055	207,710
RF1-089	119,316
RF1-130	29,460
RF3-172	219,254
RF1-184	207,011
RF1-203	1,342,173
RF3-034	21,251
RF3-060	722,017
RF3-240	2,666,319
RF3-312-1	420,849
WPL-258	59,040
Total business-type activities	\$ 12,439,683

At the end of the fiscal year, the Town had \$903,007 in long-term debt outstanding in governmental activities compared to \$1,042,781 in the prior year. For the business-type activities, long-term debt outstanding was \$11,645,700 compared to \$12,439,683 in the prior year. Total long-term debt decreased by \$933,757.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of its citizens, taxpayers, customers and creditors. Questions concerning any of the information provided in the report should be addressed to the Town of Springfield, 96 Main Street, Springfield, VT 05156.

TOWN OF SPRINGFIELD, VERMONT

GOVERNMENT-WIDE STATEMENT OF NET POSITION

JUNE 30, 2022
(Page 1 of 2)

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 7,986,147	\$ 2,943	\$ 7,989,090
Investments	2,203,325	-	2,203,325
Delinquent property taxes	662,130	-	662,130
Accounts receivable, net	588,849	1,303,818	1,892,667
Inventory	-	223,799	223,799
Prepaid expenses	65,272	-	65,272
Due (to) from other activities	2,382,892	(1,218,998)	1,163,894
Total current assets	13,888,615	311,562	14,200,177
Noncurrent assets -			
Notes receivable and accrued interest, net	1,143,293	-	1,143,293
Capital assets	34,352,824	46,575,900	80,928,724
less - accumulated depreciation	(20,006,374)	(22,927,808)	(42,934,182)
Capital assets, net	14,346,450	23,648,092	37,994,542
Lease assets	39,608	-	39,608
less - accumulated amortization	(19,804)	-	(19,804)
Lease assets, net	19,804	-	19,804
Total noncurrent assets	15,509,547	23,648,092	39,157,639
Total assets	29,398,162	23,959,654	53,357,816
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	1,503,946	185,881	1,689,827
LIABILITIES:			
Current liabilities -			
Accounts payable	559,169	14,978	574,147
Accrued interest	-	60,705	60,705
Accrued wages	83,765	13,919	99,684
Accrued benefits	546,391	90,952	637,343
Current portion of lease liability	19,608	-	19,608
Current portion of long-term debt	145,000	783,705	928,705
Total current liabilities	1,355,933	964,259	2,320,192
Noncurrent liabilities -			
Accrued compensated absences	154,397	68,324	222,721
Net pension liability	2,720,901	336,291	3,057,192
Long-term debt	758,007	10,861,995	11,620,002
Total noncurrent liabilities	3,633,305	11,266,610	14,899,915
Total liabilities	4,989,238	12,230,869	17,220,107

The notes to financial statements are an integral part of this statement.

**TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
FUNCTIONS/PROGRAMS:		Expenses					
Governmental activities -							
General government	\$ 5,044,926	\$ 428,120	\$ 457,440	\$ 63,269	\$ (4,096,097)	\$ -	\$ (4,096,097)
Police	1,939,675	24,917	19,540	-	(1,895,218)	-	(1,895,218)
Fire and ambulance	1,875,960	-	642,903	-	(1,233,057)	-	(1,233,057)
Public works	3,790,975	326,038	570,878	-	(2,894,059)	-	(2,894,059)
Parks and recreation	405,379	-	33,401	-	(371,978)	-	(371,978)
Senior citizens	62,216	-	-	-	(62,216)	-	(62,216)
Library	531,114	3,455	3,614	-	(524,045)	-	(524,045)
Special appropriations	1,116,287	-	-	-	(1,116,287)	-	(1,116,287)
Education (payment to School District)	7,554,858	-	-	-	(7,554,858)	-	(7,554,858)
Interest on debt	29,143	-	-	-	(29,143)	-	(29,143)
Total governmental activities	22,350,533	782,530	1,727,776	63,269	(19,776,958)	-	(19,776,958)
Business-type activities -							
Water and sewer operations	3,277,683	-	3,080,886	-	-	(196,797)	(196,797)
Solid waste	-	-	-	9,932	-	9,932	9,932
Interest on debt	302,182	-	-	-	-	(302,182)	(302,182)
Total business-type activities	3,579,865	-	3,080,886	9,932	-	(489,047)	(489,047)
	\$ 25,930,398	\$ 782,530	\$ 4,808,662	\$ 73,201	(19,776,958)	(489,047)	(20,266,005)
GENERAL REVENUES - PROPERTY TAXES					19,850,281	-	19,850,281
- INVESTMENT INCOME					(531,465)	-	(531,465)
TRANSFERS IN (OUT)					(485,000)	485,000	-
					18,833,816	485,000	19,318,816
CHANGE IN NET POSITION					(943,142)	(4,047)	(947,189)
NET POSITION, July 1, 2021					23,628,001	11,698,808	35,326,809
NET POSITION, June 30, 2022					\$ 22,684,859	\$ 11,694,761	\$ 34,379,620

The notes to financial statements are an integral part of this statement.

**TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022
(Page 2 of 2)**

	Governmental Activities	Business-type Activities	Totals
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	1,779,228	219,905	1,999,133
Revenues collected in advance	1,448,783	-	1,448,783
Total deferred inflows of resources	<u>3,228,011</u>	<u>219,905</u>	<u>3,447,916</u>
NET POSITION:			
Net investment in capital assets	13,423,835	12,002,392	25,426,227
Restricted	7,038,994	144,095	7,183,089
Unrestricted	2,222,030	(451,726)	1,770,304
Total net position	<u>\$ 22,684,859</u>	<u>\$ 11,694,761</u>	<u>\$ 34,379,620</u>

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 6,201,521	\$ 1,784,626	\$ -	\$ 7,986,147
Investments	-	2,203,325	-	2,203,325
Delinquent property taxes	662,130	-	-	662,130
Accounts receivable, net	588,849	-	-	588,849
Notes receivable, net	-	1,139,839	-	1,139,839
Accrued interest receivable	-	3,454	-	3,454
Due from other funds	74,643	1,147,007	1,161,242	2,382,892
Prepaid expenditures	65,272	-	-	65,272
Total assets	\$ 7,592,415	\$ 6,278,251	\$ 1,161,242	\$ 15,031,908
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 558,962	\$ 207	\$ -	\$ 559,169
Accrued wages	85,765	-	-	85,765
Accrued benefits	546,391	-	-	546,391
Total liabilities	1,191,118	207	-	1,191,325
DEFERRED INFLOWS OF RESOURCES:				
Revenues collected in advance	270,003	1,178,780	-	1,448,783
Unavailable revenue - taxes and fees	442,238	-	-	442,238
Total deferred inflows of resources	712,241	1,178,780	-	1,891,021
FUND EQUITY:				
Fund balances -				
Nonspendable	65,272	-	545,930	611,202
Restricted	328,651	5,099,264	615,312	6,043,227
Committed	995,767	-	-	995,767
Assigned	838,271	-	-	838,271
Unassigned	3,461,095	-	-	3,461,095
Total fund balances	5,689,056	5,099,264	1,161,242	11,949,562
Total liabilities, deferred inflows of resources and fund equity	\$ 7,592,415	\$ 6,278,251	\$ 1,161,242	\$ 15,031,908

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 2 of 2)

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 11,949,562
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	34,352,824
Accumulated depreciation	(20,006,374)
Lease asset	39,608
Accumulated amortization	(19,804)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(154,397)
Lease liability	(19,608)
Long-term debt	(903,007)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	
Unavailable revenue - taxes and fees	442,238
Balances related to net position asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	1,503,946
Deferred pension credits	(1,779,228)
Net pension liability	(2,720,901)
Net position of governmental activities - Government-wide Statement of Net Position	\$ 22,684,859

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
REVENUES:				
Property taxes	\$ 19,925,627	\$ -	\$ -	\$ 19,925,627
Less payments to School District	(7,554,858)	-	-	(7,554,858)
Intergovernmental revenue	225,005	223,336	-	448,341
Licenses, fees, and permits	457,440	-	-	457,440
Departmental income	1,569,386	28,989	-	1,598,375
Investment income (loss)	10,982	(398,267)	(144,180)	(531,465)
Miscellaneous	15,196	48,073	6,150	69,419
Total revenues	14,648,778	(97,869)	(138,030)	14,412,879
EXPENDITURES:				
Current -				
Finance and administration	1,077,611	-	-	1,077,611
Police	1,812,885	3,822	-	1,816,707
Fire and ambulance	1,688,321	-	-	1,688,321
Public works	2,666,838	-	-	2,666,838
Parks and recreation	339,528	14,948	-	354,476
Senior citizens	62,216	-	-	62,216
Library	507,893	-	-	507,893
Fixed costs	3,083,488	-	-	3,083,488
Miscellaneous	-	263,071	18,531	281,602
Special appropriations	1,116,287	-	-	1,116,287
Grant expenditures	-	254,317	-	254,317
Reimbursable services	229,183	-	-	229,183
Capital outlay	618,249	19,000	-	637,249
Debt service - principal	145,000	-	-	145,000
- principal lease liability	20,000	-	-	20,000
- interest	29,143	-	-	29,143
Total expenditures	13,396,642	555,158	18,531	13,970,331
EXCESS OF REVENUES OR (EXPENDITURES)	1,252,136	(653,027)	(156,561)	442,548
OTHER FINANCING SOURCES (USES):				
Interfund transfers in (out), net	(462,098)	(22,902)	-	(485,000)
NET CHANGE IN FUND BALANCES	790,038	(675,929)	(156,561)	(42,452)
FUND BALANCES, July 1, 2021	4,899,018	5,775,193	1,317,803	11,992,014
FUND BALANCES, June 30, 2022	\$ 5,689,056	\$ 5,099,264	\$ 1,161,242	\$ 11,949,562

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 2 of 2)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	\$	(42,452)
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Additions to capital assets, net of dispositions		647,749
Depreciation		(1,569,876)
Additions to lease assets		39,608
Lease asset amortization		(19,804)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. (Increase) decrease in compensated absences		91,970
Proceeds from lease asset		(39,608)
Proceeds from long-term debt		(5,226)
Principal payments on long-term debt		145,000
Principal payments on lease		20,000
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.		
Unavailable revenue - taxes and fees		(517,584)
Prior year		442,238
Current year		
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.		
Net (increase) decrease in net pension obligation		(135,157)
Change in net position of governmental activities - Government-wide Statement of Activities	\$	(943,142)

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

REVENUES:	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
Property taxes	\$ 11,950,020	\$ 12,370,769	\$ 420,749
Intergovernmental	-	225,005	225,005
Licenses, fees, and permits	346,050	457,440	111,390
Public works	620,000	643,856	23,856
Police	37,050	19,540	(17,510)
Fire and ambulance	862,343	894,809	32,466
Parks and recreation	8,000	4,412	(3,588)
Library	9,500	6,769	(2,731)
Investment income	23,000	10,982	(12,018)
Miscellaneous	-	15,196	15,196
Total revenues	13,855,963	14,648,778	792,815
EXPENDITURES:			
General government -			
Finance and administration	1,046,504	1,077,611	31,107
Police	2,084,557	1,953,983	(130,574)
Fire and ambulance	1,456,800	1,798,298	341,498
Public works	2,726,720	2,810,206	83,486
Parks and recreation	385,253	376,561	(8,692)
Senior services	61,768	62,216	448
Library	552,086	539,666	(12,420)
Fixed costs	3,088,600	3,083,488	(5,112)
Reimbursable services	141,000	404,183	263,183
Special appropriations	1,010,550	1,116,287	105,737
Debt service - principal	145,000	145,000	-
- interest	37,125	29,143	(7,982)
Total expenditures	12,735,963	13,396,642	660,679
EXCESS OF REVENUES OR (EXPENDITURES)	1,120,000	1,252,136	132,136
OTHER FINANCING SOURCES (USES):			
Interfund transfers in (out), net	(1,120,000)	(462,098)	(657,902)
NET CHANGE IN FUND BALANCE	\$ -	\$ 790,038	\$ 790,038

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022
 (Page 1 of 2)

ASSETS:	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
Current assets -			
Cash and cash equivalents	\$ -	\$ 2,943	\$ 2,943
Accounts receivable, net	1,303,818	-	1,303,818
Inventory	223,799	-	223,799
Due from other funds	-	141,152	141,152
Total current assets	<u>1,527,617</u>	<u>144,095</u>	<u>1,671,712</u>
Noncurrent assets -			
Capital assets	46,575,900	-	46,575,900
less - accumulated depreciation	(22,927,808)	-	(22,927,808)
Total noncurrent assets	<u>23,648,092</u>	<u>-</u>	<u>23,648,092</u>
Total assets	25,175,709	144,095	25,319,804
DEFERRED OUTFLOWS			
OF RESOURCES:			
Deferred pension expense	185,881	-	185,881
LIABILITIES:			
Current liabilities -			
Accounts payable	14,978	-	14,978
Accrued interest	60,705	-	60,705
Accrued wages	13,919	-	13,919
Accrued benefits	90,952	-	90,952
Current portion of long-term debt	783,705	-	783,705
Due to other funds	1,360,150	-	1,360,150
Total current liabilities	<u>2,324,409</u>	<u>-</u>	<u>2,324,409</u>
Noncurrent liabilities -			
Accrued compensated absences	68,324	-	68,324
Net pension liability	336,291	-	336,291
Long-term debt	10,861,995	-	10,861,995
Total noncurrent liabilities	<u>11,266,610</u>	<u>-</u>	<u>11,266,610</u>
Total liabilities	13,591,019	-	13,591,019

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022
(Page 2 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	219,905	-	219,905
NET POSITION:			
Net investment in capital assets	12,002,392	-	12,002,392
Restricted	-	144,095	144,095
Unrestricted	(451,726)	-	(451,726)
Total net position	\$ 11,550,666	\$ 144,095	\$ 11,694,761

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
**STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS**
FOR THE YEAR ENDED JUNE 30, 2022

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
OPERATING REVENUES:			
Charges for services	\$ 3,080,886	\$ -	\$ 3,080,886
OPERATING EXPENSES:			
Wages	1,234,489	-	1,234,489
Administrative	119,580	-	119,580
Maintenance	373,377	-	373,377
Wastewater	630,950	-	630,950
Dewatering and composting	102,175	-	102,175
Depreciation	814,742	-	814,742
Total operating expenses	3,275,313	-	3,275,313
Operating income (loss)	(194,427)	-	(194,427)
NONOPERATING REVENUES (EXPENSES):			
Redemption contribution	-	9,932	9,932
Grant expenses	(2,370)	-	(2,370)
Interest expense	(302,182)	-	(302,182)
Total nonoperating revenues (expenses)	(304,552)	9,932	(294,620)
INCOME (LOSS) BEFORE TRANSFERS	(498,979)	9,932	(489,047)
Operating transfers in	485,000	-	485,000
CHANGE IN NET POSITION	(13,979)	9,932	(4,047)
NET POSITION, July 1, 2021	11,564,645	134,163	11,698,808
NET POSITION, June 30, 2022	\$ 11,550,666	\$ 144,095	\$ 11,694,761

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 1 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 2,965,943	\$ -	\$ 2,965,943
Cash paid to suppliers for goods and services	(1,214,102)	-	(1,214,102)
Cash paid to employees for services	(1,213,056)	-	(1,213,056)
Net cash provided (used) by operating activities	538,785	-	538,785
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grant expenses	(2,370)	-	(2,370)
Waste management district refund	-	9,932	9,932
Change in due to/from other funds	-	(9,932)	(9,932)
Principal paid on bonds	(793,983)	-	(793,983)
Interest paid on bonds	(302,182)	-	(302,182)
Net cash provided (used) by capital and related financing activities	(1,098,535)	-	(1,098,535)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in (out)	485,000	-	485,000
Change in due to/from other funds	74,750	-	74,750
Net cash provided (used) by noncapital financing activities	559,750	-	559,750
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, July 1, 2021	-	2,943	2,943
CASH AND CASH EQUIVALENTS, June 30, 2022	\$ -	\$ 2,943	\$ 2,943

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 2 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (194,427)	\$ -	\$ (194,427)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	814,742	-	814,742
(Increase) decrease in -			
Accounts receivable	(114,943)	-	(114,943)
Inventory	(1,853)	-	(1,853)
Increase (decrease) in -			
Accrued interest	(2,962)	-	(2,962)
Accrued wages	2,653	-	2,653
Accounts payable	16,795	-	16,795
Net pension liability	16,705	-	16,705
Accrued compensated absences	2,075	-	2,075
Net cash provided (used) by operating activities	\$ 538,785	\$ -	\$ 538,785

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2022

	Trustees of Public Funds
	<u>Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 348,786
Investments	<u>1,652,411</u>
Total assets	<u>2,001,197</u>
LIABILITIES:	
Due to other funds	<u>1,163,894</u>
NET POSITION:	
Restricted	<u>\$ 837,303</u>

The notes to financial statements are an integral part of this statement.

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CHANGES IN NET POSITION -
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Trustees of Public Funds
	<u>Fund</u>
ADDITIONS:	
Investment income	\$ <u>59,405</u>
DEDUCTIONS:	
Disbursements	29,804
Investment loss	<u>165,675</u>
Total deductions	<u>195,479</u>
CHANGE IN NET POSITION	(136,074)
NET POSITION, July 1, 2021	<u>973,377</u>
NET POSITION, June 30, 2022	<u>\$ 837,303</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. Summary of significant accounting policies:

The Town of Springfield, Vermont (the Town) is an incorporated municipality operating under "The Comprehensive Revision of the Charter of the Town of Springfield, Vermont" approved by voters May 21, 1985. The Town operates under a Schoolboard-Manager form of government. The Town's major operations include police and fire protection, ambulance, public works, library, parks and recreation, community development and general administration services. In addition, the Town owns and operates a water and sewer system.

A. Reporting entity - The Town is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Town.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the Town is consolidated and incorporates capital assets as well as long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are summarized in a single column.

C. Basis of presentation - The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The Town reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Fund - This fund accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Town also reports the Permanent Fund, a nonmajor governmental fund, to account for the financial resources to be used for the support of the Town's libraries and cemeteries.

The Town reports the following major proprietary funds:

Water Fund and Sewer Fund - The Water and Sewer Fund is used to account for the Town's water and sewer operations.

The Town also reports the Solid Waste Fund, a nonmajor proprietary fund, which consists of residual balances since the fund ceased operations.

The Town also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as a custodian (custodial funds) for the benefit of parties outside of the Town. The Town's fiduciary fund is the Trustees of Public Funds Fund, which is a private purpose trust fund.

D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Unbilled service revenue is accrued in the Water and Sewer Fund.

Property taxes are recorded as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year end. Licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received because they are generally not measurable prior to collection. Investment earnings and certain intergovernmental grants are recorded as earned.

Ambulance service revenue is recognized as billed. Accounts receivable for ambulance services are reviewed and adjusted for collectability on a routine basis. Allowances for doubtful accounts are established as considered necessary. The allowance for doubtful accounts at June 30, 2022, was \$151,751.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. Summary of significant accounting policies (continued):

E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an annual Town Meeting. The tax rate is determined by the Selectboard (the Board) based on the education and municipal grant lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

Encumbrances, for which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to set aside that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as assignments of fund balances for future expenditures since they do not constitute current expenditures or liabilities. Appropriations lapse at year end. Outstanding encumbrances at June 30, 2022, totaled \$838,271.

F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Board sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2022, were payable in four installments due August 15, 2021, November 15, 2021, February 15, 2022 and May 15, 2022.

G. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

H. Risk management - The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The Town manages these risks through participation in public entity risk pools covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

I. Cash, cash equivalents and investments - The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the Town are reported at fair value using quoted prices in active markets for identical assets, a level 1 input, or quoted prices for similar assets, a level 2 input, which are valuation techniques under the framework established by U.S. GAAP for measuring fair value. The Town does not own investments valued with level 3 inputs in inactive markets, or other methods for estimating fair value.

J. Inventory - Inventory in the Water and Sewer Fund is valued at weighted average cost. Inventory is recorded as an expense when consumed rather than when purchased.

K. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. Summary of significant accounting policies (continued):

L. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and an initial, individual cost of more than \$5,000, or \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets. The Town began capitalizing newly acquired or constructed general infrastructure assets since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Governmental Activities:

Buildings	40 - 50 years
Improvements	20 - 40 years
Machinery and equipment	7 - 20 years
Police vehicles and ambulances	3 - 5 years
Infrastructure - Roads & Bridges	10 - 20 years
Land improvements	20 - 50 years

Proprietary Fund:

Wellfields, reservoirs, mains and pipe	67 years
Treatment plants and pump stations	40 years
Meters and hydrants	10 - 67 years
Chlorinating and pumping facilities	50 years
Equipment	5 - 20 years

M. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

N. Compensated absences - Vested or accumulated leave is reported as a fund liability of the applicable fund in the governmental and proprietary fund financial statements. At June 30, 2022, the Town reported \$154,397 and \$68,324 in the General and Water and Sewer Funds, respectively. Accumulated sick leave estimated to be paid as terminal leave upon retirement is recorded in the government-wide and proprietary fund financial statements. At June 30, 2022, the Town reported \$546,391 and \$90,952 in the governmental activities and Water and Sewer Fund, respectively.

O. Long-term obligations - Governmental activities, business-type activities, or proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. Summary of significant accounting policies (continued):

- P. **Fund equity** - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.
- Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.
- Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.
- Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Board.
- Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.
- The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.

- Q. **New accounting standard** - The Town has implemented GASB Statement No. 87, *Leases*. This statement improves accounting and financial reporting for leases by state and local governments. The impact on these financial statements is that the Town's lease for the Park Street Gym has been reported in accordance with GASB Statement No. 87.

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.I. The classification of investments as of June 30, 2022, is as follows:

Investment	Fair Value
Government bonds	\$ 522,821
Corporate bonds	397,667
Mutual funds	2,246,789
Corporate stock	688,459
	<u>\$ 3,855,736</u>

Special Revenue Fund investment policy - The Town's Investment Committee has oversight responsibility for funds received and held pursuant to an agreement with the State of Vermont concerning the placement of a correctional facility in the Town and has appointed advisors with discretion for the management of the investments in accordance with the Investment Committee's objectives. The investment policy regarding the allocation of the invested funds is 65% in equities, 30% in fixed income, and 5% in liquid assets.

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. Deposits and investments (continued):

Educinary Fund investment policy - The Town's Trustees of Public Funds are charged with maximizing the return on all investment funds held in the Trustees of Public Funds Fund, while maintaining their security. By state statute, the Trustees may invest in any security issued, insured, or guaranteed by the United States; highly rated bonds, repurchase agreements and debt securities of any federally insured financial institution; shares of a registered investment company, or a unit investment trust, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$500,000,000; or deposits in federally insured financial institutions. The Trustees have set an approximate investment objective of 40% to 60% in stock mutual funds, with a maximum limit of 15% of the portfolio for any one investment.

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of another party. As of June 30, 2022, \$82,549 of the Town's bank balance of \$7,999,803 was uninsured and uncollateralized.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will affect the fair value of certain investments. Investments subject to interest rate risk and their maturities as of June 30, 2022, are as follows:

	Fair Value	Less than One Year	Investment Maturity 1 to 5 Years	6 to 10 Years
Government bonds	\$ 522,821	\$ 99,855	\$ 272,770	\$ 150,196
Corporate bonds	<u>397,667</u>	<u>39,923</u>	<u>310,955</u>	<u>46,789</u>
	\$ 920,488	\$ 139,778	\$ 583,725	\$ 196,985

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of June 30, 2022, the Town does not hold more than 5% of its investments in any one issuer, other than mutual funds.

Credit risk - Credit risk is the risk that an issuer of or counterparty to an investment will not fulfill its obligations. The Town's investments in corporate bonds are subject to credit risk. The credit quality ratings as rated by Standard & Poor's are as follows:

Bond Rating	Fair Value
AAA	\$ 68,796
AA+	522,821
AA	119,454
A	181,704
BBB	<u>27,713</u>
	<u>\$ 920,488</u>

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2022, are as follows:

	Current Interest Rate	Maturity Date	Balance December, 2030	\$
Mountain View Housing	0.00%	December, 2027	41,728	629,042
South View Housing	2.00%	November, 2042	148,368	41,728
Alva Waste	4.00%	January, 2021	13,449	148,368
100 River Street, LLC	1.00%	September, 2021	962	13,449
Springfield Housing	0.00%	July, 2045	220,000	962
Rusted Roof LLC	2.00%	June, 2025	26,789	220,000
SRDC	3.00%	July, 2028	6,357	26,789
Springfield Food Co-op	1.00%	November, 2024	351	6,357
Springfield Food Co-op	3.00%	February, 2032	72,845	351
Flying Crow Coffee Co, LLC.	5.00%	December, 2028	9,005	72,845
			1,168,896	9,005
			(29,057)	1,168,896
			\$	1,139,839

Less: Allowance for doubtful accounts

4. Capital assets:

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Increase	Decrease	Balance June 30, 2022
Governmental activities -				
Capital assets, not depreciated:	\$ 360,612	\$ -	\$ -	\$ 360,612
Land and improvements				
Infrastructure	19,065,407	252,421	-	19,317,828
Machinery and equipment	9,793,518	274,813	54,055	10,014,276
Buildings and improvements	4,539,593	120,515	-	4,660,108
Total capital assets, depreciated	33,398,518	647,749	54,055	33,992,212
Less accumulated depreciation for:				
Infrastructure	10,179,325	812,002	-	10,991,327
Machinery and equipment	6,277,758	576,359	54,055	6,800,062
Buildings and improvement	2,033,470	181,515	-	2,214,985
Total accumulated depreciation	18,490,553	1,569,876	54,055	20,006,374
Total capital assets, depreciated, net	14,907,965	(922,127)	-	13,985,838
Capital assets, net, governmental activities	15,268,577	(922,127)	-	14,346,450

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

4. Capital assets (continued):

Depreciation expense of \$1,569,876 in the governmental activities was allocated to expenses of the general government (\$70,312), police (\$133,468), fire and ambulance (\$187,639), public works (\$1,124,137), parks and recreation (\$31,099) and library (\$23,221) programs based on capital assets assigned to those functions.

Business-type activities -

	Balance July 1, 2021	Increase	Decrease	Balance June 30, 2022
Capital assets, not depreciated:				
Land and improvements	281,434	-	-	281,434
Capital assets, depreciated:				
Wellfields, reservoirs, mains, and pipes	26,565,167	-	-	26,565,167
Treatment plants and pump stations	15,597,057	-	-	15,597,057
Meters and hydrants	188,173	-	-	188,173
Chlorination and pumping facilities	3,042,184	-	-	3,042,184
Equipment	901,885	-	-	901,885
Total capital assets, depreciated	46,294,466	-	-	46,294,466
Less accumulated depreciation for:				
Wellfields, reservoirs, mains, and pipes	8,756,192	444,231	-	9,200,423
Treatment plants and pump stations	11,489,913	289,108	-	11,779,021
Meters and hydrants	178,109	2,468	-	180,577
Chlorination and pumping facilities	882,394	66,167	-	948,561
Equipment	806,458	12,768	-	819,226
Total accumulated depreciation	22,113,066	814,742	-	22,927,808
Total capital assets, depreciated, net	24,181,400	(814,742)	-	23,366,658
Capital assets, net, business-type activities	24,462,834	(814,742)	-	23,648,092
Capital assets, net	\$ 39,731,411	\$ (1,736,869)	\$ -	\$ 37,994,542

Depreciation expense of \$814,742 in the business-type activities was fully allocated to the water and sewer program.

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2022, are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ 74,643	\$ -
Special Revenue Fund	1,147,007	-
Permanent Fund	1,161,242	-
	<u>2,382,892</u>	<u>-</u>
Proprietary funds -		
Water and Sewer Fund	-	1,360,150
Solid Waste Fund	141,152	-
	<u>141,152</u>	<u>1,360,150</u>
Fiduciary funds -		
Trustees of Public Funds Fund	-	1,163,894
	<u>\$ 2,524,044</u>	<u>\$ 2,524,044</u>

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Transfers made from the General Fund to the Water and Sewer Fund totaling \$485,000 were comprised of the General Fund's annual contribution to reimburse CSO debt service expenditures paid by the Water and Sewer Fund. Transfers made from the Special Revenue Fund to the General Fund totaling \$22,902 were to transfer the residual fund balance related to a closed grant program.

7. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Governmental activities -					
Accrued compensated absences	\$ 246,367	\$ -	\$ 91,970	\$ 154,397	\$ -
Long-term debt	1,042,781	5,226	145,000	903,007	145,000
Lease liability	-	39,608	20,000	19,608	19,608
Net pension liability	4,420,169	-	1,699,268	2,720,901	-
	<u>\$ 5,709,317</u>	<u>\$ 44,834</u>	<u>\$ 1,956,238</u>	<u>\$ 3,797,913</u>	<u>\$ 164,608</u>
Business-type activities -					
Accrued compensated absences	\$ 66,249	\$ -	\$ (2,075)	\$ 68,324	\$ -
Long-term debt	12,439,683	-	793,983	11,645,700	783,705
Net pension liability	546,313	-	210,022	336,291	-
	<u>\$ 13,052,245</u>	<u>\$ -</u>	<u>\$ 1,001,930</u>	<u>\$ 12,050,315</u>	<u>\$ 783,705</u>

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

8. Superfund Site:

On June 6, 1991, the Selectboard authorized the Town Manager to enter into a Partial Consent Decree with the United States Environmental Protection Agency (EPA), Browning-Ferris Industries of Vermont, Inc., Embart Industries, Inc. and Textron, Inc. The Town voted to approve the decree on July 30, 1991. This Partial Consent Decree serves principally to outline the legal duties and relationships of the settling defendants with regard to the Record of Decision (ROD). The ROD is the EPA decision document which sets forth the action for remediation from the seeps and known areas of groundwater contamination. The Town will operate and maintain the pre-treatment plant(s) for 29 years following one year of operation by Textron and Embart. The effluent from the pretreatment plant will be treated at the sewage treatment facility. In consideration of the Town's efforts, Embart and Textron have paid the Town \$200,000. The Town is also responsible for oversight costs incurred by the EPA. A discounted liability of \$839,197, for past and current oversight costs of \$871,019, was originally recorded in the statement of net position. The additional annual oversight costs are added to the Town's EPA loan which is to be repaid at a rate of \$35,000 per year at 0% interest. At June 30, 2022, the remaining balance owed is \$133,007.

9. Debt:

Long-term - Outstanding long-term debt as of June 30, 2022, is as follows:

Governmental activities -

Notes from direct borrowings:

General obligation note, United States Environmental Protection Agency, no interest, annual principal payment of \$35,000.	\$ 133,007
General obligation note, Vermont Municipal Bond Bank - 2015 Series 5, interest at 4.212%, annual principal payment ranging from \$115,000 to \$110,000, due November 2028.	<u>770,000</u>
Total governmental activities	<u>\$ 903,007</u>

Business-type activities -

General obligation bonds:

General obligation bond, United States Department of Agriculture Rural Development, USDA-91-06, interest at 4.0%, semi-annual payments of \$57,540, due September 2040.	\$ 1,494,316
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-04, interest at 4.5%, semi-annual payments of \$54,489, due December 2033.	967,762
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-10, interest at 4.125%, semi-annual payments of \$4,016, due September 2035.	82,288
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-12, interest at 4.125%, semi-annual payments of \$13,852, due September 2035.	283,831
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-14, interest at 4.125%, semi-annual payments of \$12,804, due September 2035.	262,349
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-15, interest at 4.5%, semi-annual payments of \$18,324, due December 2037.	<u>405,615</u>
Total general obligation bonds	<u>3,496,161</u>

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

9. Debt (continued):

<u>Long-term (continued) -</u>	
Business-type activities (continued) -	
Notes from direct borrowings:	
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, interest at 2.923% annual principal payment of \$140,000, due November 2034.	1,820,000
General obligation note, Vermont Municipal Bond Bank - AR1-002, no interest, annual payment of \$31,029, due November 2031.	310,285
General obligation note, Vermont Municipal Bond Bank - AR3-028, no interest, annual payment of \$36,717, due June 2031.	330,455
General obligation note, Vermont Municipal Bond Bank - RF1-019, no interest, annual payment of \$45,782, due September 2022.	45,781
General obligation note, Vermont Municipal Bond Bank - RF1-055, no interest annual payment of \$51,928, due September 2024.	155,783
General obligation note, Vermont Municipal Bond Bank - RF1-089, no interest annual payment of \$14,915, due May 2029.	104,401
General obligation note, Vermont Municipal Bond Bank - RF1-130, no interest, annual payment of \$2,678, due November 2031.	26,782
General obligation note, Vermont Municipal Bond Bank - RF1-172, no interest, admin fee at 2%, annual payment of \$10,897, due December 2046.	212,742
General obligation note, Vermont Municipal Bond Bank - RF1-184, no interest, admin fee at 2%, annual payment of \$13,203, due December 2039.	197,948
General obligation note, Vermont Municipal Bond Bank - RF1-203, no interest, admin fee at 2%, annual payment of \$85,606, due December 2039.	1,283,410
General obligation note, Vermont Municipal Bond Bank - RF3-060, no interest, admin fee at .6%, annual payment of \$68,024, due November 2031.	658,325
General obligation note, Vermont Municipal Bond Bank - RF3-240-2, no interest, admin fee at 1.7%, annual payment of \$152,042, due June 2042.	2,559,605
General obligation note, Vermont Municipal Bond Bank - RF3-312, no interest, annual payment of \$16,187, due November 2046.	404,662
General obligation note, Vermont Municipal Bond Bank - WPL-258, no interest annual payment of \$19,680, due October 2023.	39,360
Total notes from direct borrowings	8,149,539
Total business-type activities	\$ 11,645,700

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

9. Debt (continued):

Long-term (continued) - Long-term debt activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Governmental activities -					
Notes from direct borrowings:					
EPA loan	\$ 162,781	\$ 5,226	\$ 35,000	\$ 133,007	\$ 35,000
2015 Series 5	880,000	-	110,000	770,000	110,000
Total governmental activities	1,042,781	5,226	145,000	903,007	145,000
Business-type activities -					
General obligation bonds:					
USDA-91-06	1,548,021	-	53,705	1,494,316	55,875
USDA-92-04	1,031,015	-	63,253	967,762	66,132
USDA-92-10	86,782	-	4,494	82,288	4,681
USDA-92-12	299,332	-	15,501	283,831	16,147
USDA-92-14	276,677	-	14,328	262,349	14,925
USDA-92-15	423,407	-	17,792	405,615	18,602
Total general obligation bonds	3,665,234	-	169,073	3,496,161	176,362
Notes from direct borrowings:					
2014 Series 3	1,960,000	-	140,000	1,820,000	140,000
AR1-002	341,314	-	31,029	310,285	31,029
AR3-028	367,172	-	36,717	330,455	36,717
RF1-019	91,563	-	45,782	45,781	45,782
RF1-055	207,710	-	51,927	155,783	51,927
RF1-089	119,316	-	14,915	104,401	14,915
RF1-130	29,460	-	2,678	26,782	2,678
RF3-172	219,254	-	6,512	212,742	6,642
RF1-184	207,011	-	9,063	197,948	9,245
RF1-203	1,342,173	-	58,763	1,283,410	59,938
RF3-034	21,251	-	21,251	-	-
RF3-060	722,017	-	63,692	658,325	64,074
RF3-240	2,666,319	-	106,714	2,559,605	108,529
RF3-312	420,849	-	16,187	404,662	16,187
WPL-258	59,040	-	19,680	39,360	19,680
Total notes from direct borrowings	8,774,449	-	624,910	8,149,539	607,343
Total business-type activities	12,439,683	-	793,983	11,645,700	783,705
Total long-term debt	\$ 13,482,464	\$ 5,226	\$ 938,983	\$ 12,548,707	\$ 928,705

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TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

9. Debt (continued):

Long-term (continued) - Debt service requirements to maturity are as follows:

Year ending June 30,	Governmental Activities	
	Principal	Interest
2023	\$ 145,000	\$ 24,755
2024	145,000	20,080
2025	145,000	14,750
2026	138,007	10,365
2027	110,000	6,366
2028-2029	220,000	2,633
	<u>\$ 903,007</u>	<u>\$ 78,949</u>

Year ending June 30,	Business-type Activities		Business-type Activities	
	General Obligation Bonds	Interest	Notes from Direct Borrowings	Interest
2023	\$ 176,362	\$ 145,688	\$ 607,343	\$ 143,936
2024	183,965	138,085	565,306	135,972
2025	191,897	130,153	549,435	127,733
2026	200,172	121,878	501,383	119,276
2027	208,805	113,245	505,325	110,606
2028-2032	1,187,171	423,079	2,506,690	416,355
2033-2037	958,090	172,988	1,646,430	188,217
2038-2042	389,699	23,999	1,135,333	56,721
2043-2047	-	-	132,294	3,122
	<u>\$ 3,496,161</u>	<u>\$ 1,269,115</u>	<u>\$ 8,149,539</u>	<u>\$ 1,301,938</u>

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 2008 Series 1 direct borrowing with the 2015 Series 5 direct borrowing, resulting in interest savings to the Town of \$72,705. This savings allocation, to be received between FY17 and FY29, has been reflected as a reduction of interest in the debt service requirements table.

In the event that the Town is in default on their payment obligations issued from the Vermont Municipal Bond Bank (VMBB), the State Treasurer has the ability to intercept State funding until the default is cured.

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. Lease:

The Town has entered into an agreement that meets the reporting criteria of a lease in accordance with GASB Statement No. 87, *Leases*. Lease asset and lease liability activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Increase	Decrease	Balance June 30, 2022
Governmental activities -				
Lease asset				
Park Street Gym	\$ -	\$ 39,608	-	\$ 39,608
Less accumulated amortization for:				
Park Street Gym	-	19,804	-	19,804
Lease asset, net	\$ -	\$ 19,804	-	\$ 19,804
Lease liabilities				
Park Street Gym	\$ -	\$ 39,608	\$ 20,000	\$ 19,608

The Park Street gym lease expires in June 2023. Amortization expense of \$19,804 in the governmental activities was allocated to expenses of parks and recreation.

11. Fund balances:

Fund balances of the governmental funds are as follows:

	General Fund	Special Revenue Fund	Permanent Fund
Fund Balances:			
Nonspendable:			
Prepaid items	\$ 65,272	\$ -	\$ -
Cemetery principal	-	-	545,930
Total nonspendable	<u>65,272</u>	<u>-</u>	<u>545,930</u>
Restricted:			
Weatherfield Dam	100,320	-	-
Unsafe buildings	32,923	-	-
Reappraisal	114,728	-	-
Records restoration	80,680	-	-
Revolving loan funds	-	1,723,562	-
Civic improvement	-	2,443,545	-
Grants and other purposes	-	932,157	-
Library	-	-	393,689
Cemetery	-	-	221,623
Total restricted	<u>328,651</u>	<u>5,099,264</u>	<u>615,312</u>

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

11. Fund balances (continued):

	General		Special	
	Fund		Revenue	Permanent
Fund Balances:				
Committed:				
Ambulance equipment	107,412	-	-	-
Fire equipment	353,739	-	-	-
Highway equipment	519,970	-	-	-
Parks and recreation equipment	14,646	-	-	-
Total committed	995,767	-	-	-
Assigned:				
Weatherfield Dam - earnings	41,829	-	-	-
Airport	9,633	-	-	-
Renovation	48,389	-	-	-
Future expenditures	738,420	-	-	-
Total assigned	838,271	-	-	-
Unassigned	3,461,095	-	-	-
	<u>\$ 5,689,056</u>	<u>\$ 5,099,264</u>	<u>\$ 1,161,242</u>	<u>\$ 1,161,242</u>

12. Pension plans:

Vermont Municipal Employees' Retirement System -

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined benefit plan members are required to contribute 3.25% (Group A), 5.625% (Group B), 10.75% (Group C) or 12.1% (Group D) of their annual covered salary, and the Town is required to contribute 4.75% (Group A), 6.25% (Group B), 8.0% (Group C) or 10.6% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2022, 2021, and 2020, were \$479,330, \$461,814, and \$406,889, respectively. The amount contributed was equal to the required contributions for the year.

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TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

12. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Town's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Town's 2.07712% proportionate share of VMERS defined benefit plan.

	Governmental		Business-type	
	Activities		Activities	Total
Town's share of VMERS net pension liability	\$ 2,720,901	\$ 336,291	\$ 3,057,192	
Deferred outflows of resources -				
Deferred pension expense	\$ 1,503,946	\$ 185,881	\$ 1,689,827	
Deferred inflows of resources -				
Deferred pension credits	\$ 1,779,228	\$ 219,905	\$ 1,999,133	

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The Town adopted GASB Statement No. 68 in FY 2014 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the Town's Proportionate Share of Net Pension Liability of VMERS and Town's Contributions to VMERS.

13. Long-Term Solar Contracts:

The Town has entered into separate long-term power purchase agreements for the acquisition of solar power with Springfield Solar Alliance II and with WE 490 Fairbanks Road, LLC. The 20 year contracts call for the Town to purchase all or a portion of the electrical power generated by the other party. The Town receives net metering credits on its bills from Green Mountain Power related to the individual power meters specified in each contract. For the contract with Springfield Solar Alliance II, the Town pays a set service price to the generator which is fixed for the first ten years and after that time the price is tied to 87.5% of the net metering credits received by the Town for the next ten years. For the contract with WE 490 Fairbanks Road, LLC, the Town pays the generator a monthly amount based on an estimated 87.5% of the net metering credits for the related meters. The total payment on this contract is true-up and a new monthly amount is set annually.

14. Subsequent events:

The Town has evaluated subsequent events through January 12, 2023, the date on which the financial statements were available to be issued.

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Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Selectboard
Town of Springfield, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Springfield, Vermont (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**TOWN OF SPRINGFIELD, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY
VMERS
JUNE 30, 2022**

Schedule 1

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Town's proportion of the net pension liability	2.0771%	1.9632%	2.1429%	2.2459%	2.3134%	2.3734%	2.4083%	2.5294%	2.6631%
Town's proportionate share of the net pension liability	\$ 3,057,192	\$ 4,966,482	\$ 3,717,833	\$ 3,159,442	\$ 2,802,773	\$ 3,054,530	\$ 1,856,657	\$ 230,849	\$ 969,590
Town's covered payroll	\$ 5,977,526	\$ 6,046,718	\$ 5,592,199	\$ 5,742,412	\$ 5,566,465	\$ 5,352,509	\$ 4,960,528	\$ 4,928,946	\$ 4,967,335
Town's proportionate share of the net pension liability as a percentage of its covered payroll	51.145%	82.135%	66.482%	55.019%	50.351%	57.067%	37.429%	4.684%	19.519%
VMERS net position as a percentage of the total pension liability	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%	92.71%

**SCHEDULE OF TOWN'S CONTRIBUTIONS
VMERS
JUNE 30, 2022**

Schedule 2

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$ 479,330	\$ 461,814	\$ 406,889	\$ 411,734	\$ 393,386	\$ 377,793	\$ 360,727	\$ 336,636	\$ 326,277
Contributions in relation to the contractually required contribution	<u>479,330</u>	<u>461,814</u>	<u>406,889</u>	<u>411,734</u>	<u>393,386</u>	<u>377,793</u>	<u>360,727</u>	<u>336,636</u>	<u>326,277</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 5,977,526	\$ 6,046,718	\$ 5,592,199	\$ 5,742,412	\$ 5,566,465	\$ 5,352,509	\$ 4,960,528	\$ 4,928,946	\$ 4,967,335
Contributions as a percentage of covered payroll	8.019%	7.637%	7.276%	7.170%	7.067%	7.058%	7.272%	6.830%	6.568%

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
January 12, 2023

Melissa J. Smith
Mark Wain, P.E.

REPORTS OF SPRINGFIELD SCHOOL DISTRICT

www.ssdvt.org

SUPERINTENDENT'S REPORT

With deep gratitude, excitement, and joy, I write my first annual report as your new Superintendent of Schools. I want to emphasize how honored and privileged I am to join such a resilient, passionate, and innovative community. The warmth of the community is what drew me to Springfield. Thank you to all those that have warmly welcomed me this far!

Our collaborative work towards a district of excellence begins with identifying the hopes, dreams, and aspirations we have for our children and the competencies that best reflect the skills, characteristics, and traits needed to achieve that vision, otherwise known as the Portrait of a Graduate (POG) (Kay & Boss, 2021). We will build on past experiences to ensure that current and future students have opportunities to explore their interests and leave prepared to engage as positively contributing members of an ever-evolving society.

The dedicated learning community here in Springfield constantly reminds me of the African proverb, "it takes a village to raise a child." As a partnership with the school, the family, and the community, we have collaborated to define success and the hopes and dreams we have for our children. A portrait of a graduate (POG) allows us to set our direction (Kay & Boss, 2021). The POG will guide our decision-making processes, from revising our strategic plan to aligning human capital and professional development (Kay & Boss, 2021). Our joint development of a POG ensures a safe, healthy learning environment where children master skills and mindsets to thrive in a rapidly changing global society (Kay & Boss, 2021). The Portrait of a Graduate work is our first step in transforming the educational experiences of our children through guiding our PreK- 12 direction and fostering systems to develop cohesion throughout our four schools, three targeted programs, and a collaborative program serving approximately 1,200 students.

Springfield's educational journey begins with Early Essentials Education, a combination of local and private pre-K opportunities for our three and four-year-old learners. At age five, students attend Kindergarten through second grade at Elm Hill School. Union Street School serves students in third through fifth grade. Upon reaching sixth grade, students transition to Riverside Middle School until eighth grade. Ninth through twelfth-grade students attend Springfield High School to culminate their educational experience here. The high school has flexible pathways for students, including dual credit courses, apprenticeships, and community-based learning opportunities. Springfield also hosts a collaborative program, the Occupational Development Program (ODP), serving students with developmental disabilities. We also have a robust before, and after-school program called All 4 One that provides enrichment activities, programming, family events, and field trips to approximately one hundred students.

Throughout the pandemic, the Springfield School District, along with the engagement of this community, has strived to redesign student success in a way that re-energizes education. This commitment to excellence is highlighted in the classrooms daily. Two of Springfield's teachers have been recognized by the University of Vermont as Outstanding Educators, Union Street School's Leslie Fry and Springfield High School's Stephen Lawrence.

Together we will design and provide a high-quality educational program for our students. Our commitment to our students

and their future is paramount, along with our commitment to you and the community. You have entrusted us with the most precious gift, the children, and the essential resource, the future. We intend to provide a high-quality education to foster essential skills so each student may succeed, and we will be fiscally responsible.

I look forward to our continued collaboration as we make Springfield a town and school district of distinction. Go Cosmos!

In Partnership,

Dr. Sherri Nichols
Superintendent of Schools

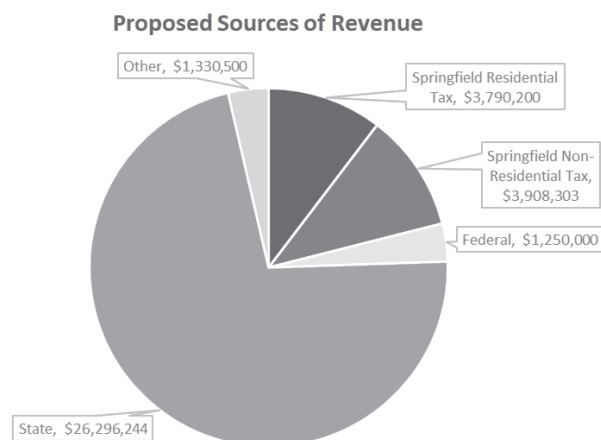
References: Kay, K., & Boss, S. (2021). *Redefining student success: Building a new vision to transform leading, teaching, and learning.* Corwin Publishers.

CHIEF FINANCIAL OFFICER

The annual audit of the financial records of the Springfield School District for the 2021– 2022 school year is nearly complete. The District is in possession of a draft which will be reviewed by the School Board in February with the audit being available for review no later than March 31, 2023 at either the District office or on the District web site at www.ssdvt.org. Select pages of the draft audit are in this report. If anyone wishes to review the audit report in its entirety, they may contact me at 885-5120.

Although the audit is in draft form, the Auditor and the District have confirmed using a surplus of \$350,000 from fiscal year 2021-2022 as offsetting revenue in the 2023-2024 budget. The District is applying all of the \$350,000 surplus as revenue to help keep next year's tax rate down. The District is also looking to use \$200,000 of the tax stabilization reserve to help keep next year's tax rate down. The residential tax rate increase the district is asking voters to approve for next year is a 3.00% increase over this year's rate. Well below the current cost of inflation.

Please remember, that although the District is required to receive voter approval to spend \$35,650,947, the taxes the town of Springfield will raise to support this spending is estimated to be \$7,698,503, or 21.05% of the need. Another way to explain this is that for every tax dollar (\$1.00) raised



Total taxes generated from Springfield are \$7,698,503, or 21.05% of total

Springfield School District (Continued)

in Springfield, the State of Vermont or Federal Government sends Springfield three dollars and seventy five cents (\$3.75) for the operations of its schools. Of the \$7,698,503 raised in Springfield, \$3,790,200 is by the residential tax and \$3,908,303 is by the non-residential tax. Springfield residents are forecasted to receive \$1,333,942 in income sensitivity (prebates) payments to lower their tax obligation.

Richard C. Pembroke
Chief Financial Officer

PRE-K

Preschool is a critical developmental time period in a child's life. Research tells us that the brain is 90% formed by the age of 5. Last year was the first year that the Springfield School District formally incorporated a preschool classroom into its education system. The district, now, PreK – 12 has the ability to provide greater supports and resources to young children in their early years.

In September, 2021 the first preschool classroom opened serving 3 and 4 year old students. It is housed at the Howard Dean Education Center and enrolled 20 students. The classroom was staffed with a Vermont licensed educator and 3 paraprofessionals. The goal of the classroom was to provide robust social-emotional learning and prepare students for a successful transition to kindergarten through access to early literacy, math and other learning domains. The classroom follows the school calendar and operates on the Elm Hill and Union Street School schedules of 8:30 am – 3:30 pm.

Enrollment in the classroom was managed through a lottery application process. Interested families could submit an application requesting a slot for their child in the full-day, tuition free preschool. The application enabled us to identify children who did not previously have access to early education or may have lost access due to program closures. Additionally, we asked for information regarding IEP or 504 status, homelessness and foster placement to ensure equity within the classroom. Due to the pandemic's impact upon early education program only 25% of our students had any previous access to child care and/or preschool. This meant that the majority of our students did not have experience playing with peers or being part of a structured learning environment. We spent extensive time helping the children develop skills such as following routines, successful transitions and participation in large and small group learning activities. As a means for tracking progress, we observed that on the first days of school only 10% of the students had the skills to join the teacher on the carpet for circle time. By the close of the first month 90% of the students had developed this skill and were actively engaging in early learning opportunities.

Springfield School District's early education is designed as an Integrated Preschool, welcoming all students. The program design includes the goal of reducing the potential identification of learning deficits later on in a child's life. The Early Childhood Special Education (ECSE) team pushed-in services to children identified with IEPs. They provided services to students as 1:1 and also in small groups. This allowed children without IEPs to participate and receive additional developmental support. The classroom staff submitted 6 referrals for developmental screenings over the course of the school year to ECSE to ensure students were on-track developmentally.

The preschool classroom follows specific components of the K-5 curriculum to ensure a continuum of learning. They use:

- Vermont Early Learning Standards
- Fountas & Pinnell for Guided and Shared Reading experiences
- Second Step Social-Emotional Learning curriculum
- Teaching Strategies GOLD Assessments

All students enrolled in the classroom experience indoor and outdoor play-based learning activities. They receive breakfast, lunch and a healthy snack as part of their school day. The classroom is fully licensed and in compliance with the Child Development Division licensing regulations ensuring safe and healthy learning environments. The staff are certified as Early Childhood Educators and meet all necessary education requirements.

Throughout the school year, planning occurred to increase the integrated preschool services in the following areas:

- Opening a second classroom - August 2022
- Creating a dedicated special education services room to support all children - Fall 2022
- Onboarding a private child care program to offer before and after care as well as school closure and summer vacation care - Summer 2022

At the close of the school year nine students had reached the age of 5 and were ready to transition to Elm Hill for Kindergarten.

Rachel Hunter
Early Childhood Education Administrator

ELM HILL

The Elm Hill School educates approximately 260 children in grades K-2. During the 2021-2022 school year, there were 15 classrooms (5 kindergarten, 5 first grade and 5 second grade) with approximately 17-18 students in each class each.

During the 2021-2022 school year, our primary school was able to return to a full five day a week schedule after the Covid-19 pandemic. While we were in school five days per week, there were many, many times when students or adults needed to quarantine at home after having contracted the virus or had been exposed. Over time, we offered a testing program supported by the state that allowed students who had been exposed to the virus to stay at school. 'Test to stay' was staffed by our nursing staff along with other Elm Hill staff. In the morning, for five days after exposure, students or staff were tested as they arrived. So long as they tested next, they could continue to be at school.

Elm Hill students continued to be provided with both breakfast and lunch by the school. Both of those meals continued to be fully funded as they had been through the pandemic. They were also able to enjoy various fruits and vegetables several days per week as a part of the grant funded Fresh Fruits and Vegetables Program managed by our school nurse. We also continued to partner with our local federally qualified health center, Springfield Medical Care Systems (now Northstar Health) to provide mental health support for students as well as scheduled pediatric clinics in the building.

Academically, we began shifting our reading instruction towards an approach that is more research based and referred to as the 'science of reading.' This dynamic approach is not a program or a one size fits all curriculum but is really about how we

Springfield School District (Continued)

use all of what we know about literacy from 50 years of research to meet the needs of the learner. We are meshing language comprehension with word recognition to build skilled readers.

We always welcome questions and community engagement at Elm Hill School. We are also in need of more substitute teachers and paraprofessionals and would welcome applications from the community. Please feel free to reach out to us at any time (885-5154).

Rebecca V. Spaulding, M.Ed., *Acting Principal*

UNION STREET SCHOOL

Union Street School had two continuous improvement goals last school year. The first goal focused on math achievement and the second, student behaviors. For both goals, we followed a continuous improvement process that begins by analyzing data in these areas. We looked at math and behavioral data as a whole staff to arrive at these goals and to have root cause discussions about why our school has struggled in these areas in the past. We asked ourselves the following questions:

What is at the heart of our struggles in math and student behaviors?

As a school, what can we do collectively to address our needs?

In teams, teachers and support staff brainstormed ideas that would make a positive impact in math and in terms of student behaviors. For example, in order to improve climate in the building, some teachers decided to give students “happy grams” at the end of the day for helping a friend or being kind to someone in the school community. Other teachers came up with an idea to greet every student by name when they entered the building each morning to build strong relationships with all students in the building.

The continuous improvement process then asks participants to track the data to see if the change ideas are having a good impact. As a school, we collect behavioral data on a daily basis so we can easily and quickly see if our ideas for improvement are impacting our school. From there, we either adapt, adopt, or adjust the idea.

In addition to the above, Union Street School follows a social-emotional curriculum called “Character Strong.” This program has monthly themes, including respect, responsibility, and kindness. Each month, as a school community we participate in activities centered around the monthly theme, culminating in an all school assembly where we continue to focus on the month’s theme. All classrooms contribute to the bulletin board located at the front of the school, creating a centralized hub that changes each month depending on the theme. In addition, Character Strong includes interactive lessons for classroom teachers for the classroom, lunchroom, and even for the outdoors.

In terms of math, grade level teacher teams developed change ideas after participating in root cause discussions about math. One grade level team implemented an increased number of word problems while another focused on math fluency as their change idea. Similar to behavioral data, we collected and analyzed math data on a regular basis, including iReady diagnostic data (three times a year), common formative assessments, and end of unit exams. Teachers then adjusted their instructional approach and interventions according to their data and student work analysis.

We have been working really hard to shape our climate and academic achievement at Union Street School and have confidence that the continuous improvement process described

will contribute to a stronger school and academically rigorous environment.

David Cohn, *Union Street School Principal*

RIVERSIDE MIDDLE SCHOOL

The 2021-2022 school year started in the aftermath of the pandemic. Riverside spent much of the beginning of the school year on the brink of closure due to COVID-19. Masks and lunches in classrooms were the norm for the start of the school year. Teachers and students worked hard to keep the school open, though at one point more than 50% of the student body and teaching staff was out with COVID and the school had to close to allow the disease to pass. As the year progressed many of the pandemic safety measures were slowly lifted.

Despite the pandemic, teachers at Riverside focused on supporting students in rediscovering learning and a sense of community. Post-pandemic Riverside was focused on literacy and engagement strategies to support students in the acceleration of their learning. The school worked really hard to bring back some of the school traditions that were lost during the pandemic.

Steve Cone retired at the end of the school year, having served the district more than 20 years. Staff turnover, due to the stress of the school year and the increasing student emotional and behavioral needs was much higher than typical.

Our Instructional and PBIS teams kept a strong focus on how to increase student engagement and supporting behavior by having clear expectations and strong student staff relationships. Students and parents reported at the end of the year that the majority of students felt they had a strong sense of belonging. Riverside continues to focus on our 3 R’s - Respect, Responsibility and Readiness. Riverside has a strong T3 Advisory Program, which supports strong academics, helps students navigate the social and emotional issues unique to middle school, creates a positive school culture, creates a proactive safety net and support structure, and creates strong relationships.

It is an honor to work with the staff, students, and families that make up the Riverside Middle School community.

Nathan McNaughton
Principal, RMS

SPRINGFIELD HIGH SCHOOL

The 2021-2022 school year started off with following safety guidance for COVID-19 mitigation. Masks were worn, we were not able to eat lunch in the cafeteria and we continued contact tracing in order to reduce the spread of the virus. We were not able to do all school assemblies or other large group gatherings. Our family/teacher conferences were remote, but our attendance was high despite this. All of our students were able to return to school and we did not offer remote learning, which was very beneficial for our students and staff. We were able to slowly get back to a normal school experience by the end of the school year.

We hired a new restorative practice/student support staff member and little did we know how valuable having this person in our building would be. He assisted with a variety

Springfield School District (Continued)

of social/emotional behavioral interventions, students were able to connect with him throughout the day if they needed a break or needed someone to talk to. Our RP/SS staff person also assisted our staff with strategies to implement within their classrooms to help create welcoming environments and ways to not engage in power struggles. We are fortunate to have such a knowledgeable person working with our students and staff.

Our instructional team and culture and climate team members offered professional development throughout the school year on early release days and building specific in-service days. Our instructional team offered the following PD, summary writing, reflective writing, B.D.A (Before, During and After) strategies for effective lesson planning and background knowledge. Our culture and climate offered the following PD, behavior management through restorative questions/approaches, difficult conversations about inequity in class/advisory and building relationships through games and play. Teachers self-selected which professional development opportunities that they wanted to engage in. Based on teacher surveys, our teachers felt that the PD offered was extremely valuable to their professional learning.

We ended our year with the graduation of 74 students for the class of 2022. Our graduation was outside and there were no restrictions. Although the 2021-2022 school was more normal than the previous year, there were still many struggles academically and behaviorally for our students. It was a difficult year for all of us. But in true Cosmos fashion, graduation was a highlight and reminded us why we choose to join the education profession, helping our students grow, face challenges and persevere by walking across the stage in front of their families, friends and peers to receive their diploma!

Bindy Hathorn, *Principal, SHS*

OCCUPATIONAL DEVELOPMENT PROGRAM (ODP)

The start of 2021-2022 School year and the return to full time, in-person instruction was exciting for The Occupational Development Program (ODP). ODP is a Special Education Collaborative working with students from Springfield, Two Rivers Supervisory Union, Windsor, and Windham Central Supervisory Union. Many of our classes include hands-on, practical activities that really benefit from ongoing practice, so in-person learning makes a huge difference. Our home base is the Springfield High School, where we have operated happily for 30+ years. In FY22, ODP Served 38 students (17 Springfield, 9 TRSU, 6 WSESU, 4 WCSU).

In the summer prior to year start, our ODP teachers collaborated for a five day 'curriculum camp' devoted to aligning our courses with the Proficiency Based Graduation Requirements set by Springfield School District. Although this work is ongoing, we were able to take large strides toward alignment with the district.

ODP welcomed two new teachers in FY22. Kalli Ciampa teaches Math, Science, and Social Skills; Joe Gordon teaches Pre-Voc (a class to help our students develop school and work-place skills), Social Studies, Basic Shop, and Horticulture. Kalli and Joe have both brought new energy and ideas into the program, and, along with our very skilled and dedicated veteran staff, helped our students to participate in an engaging and diverse curriculum.

In addition to our ODP offerings, our students took numerous classes at RVTC and SHS. As a program, we have been working hard to increase our students' involvement in a variety of mainstream classes, and the collaboration with our colleagues has allowed our students to enjoy experiences in Forensic Science, Computer Exploration, multiple art, music, and PE classes and more. We recognize the incredible importance of inclusion for our students and for our community at large. Our juniors and seniors also participated 'On the Job Training' in Springfield as well as in their home communities. We are so grateful to the local business that help our students to gain critical employment skills that they will carry with them into their adult lives. Recreationally, our students enjoyed participation in after school robotics and fitness clubs, in theater productions, and in a variety of athletic endeavors, Unified Basketball being one of the highlights.

In June, ODP graduated 5 students in fine fashion. Most of our graduates are moving on to pursue success in the world of work, and one is planning to attend culinary school in the second semester of FY 23. We are proud of the hard work they accomplished and look forward to hearing of their future successes. We sincerely appreciate the community that supports us to make this all happen!

Dana Gordon-Macey, *ODP Director*

STUDENT SUPPORT SERVICES

Springfield School District is committed to meeting the needs of all children and youth from the ages of three through twenty-one, or graduation from high school. There are a variety of services designed to meet the needs of students who are experiencing difficulties making progress in the curriculum. Some students require short term interventions; for others modified curricula, or accommodations meet their needs, and some require specialized instruction designed to meet their individual needs in order to experience success in school. Students who require support services are identified by various means, including "child find" activities which are mandated by federal law, and referrals from parents, teachers, human service agencies and the medical community. Generally, support services fall into one of three broad categories: support services offered under Vermont's Multi-Tiered System of Supports (MTSS), provision of modifications and accommodations in the regular curriculum and school environment, under Section 504 of the Rehabilitation Act, and Special Education services.

Definition of Support services - Vermont's Multi-tiered systems of supports (MTSS)

Schools are committed to helping all children succeed. They have many ways to help children learn and to ensure those who need additional supports are successful. The Multi-Tier System of Supports (MTSS) is one-way schools provide those supports. MTSS is a multi-step process of providing instruction and support to promote the academic and behavioral success of all children. Individual children's progress is monitored and results are used to make decisions about further instruction and intervention.

Modifications and accommodations - Section 504 of the Rehabilitation Act (504 Plan)

Section 504 of the Americans with Disabilities Act guarantees that people with disabilities will not be discriminated

Springfield School District (Continued)

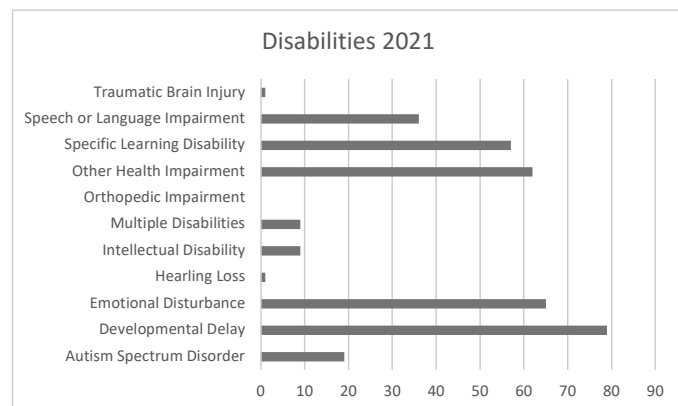
against due to those disabilities in their access to their education. Students protected under Section 504 have been identified as having a disability that has a substantial impact on a major life function such as: caring for one's self, breathing, walking, seeing, hearing, speaking, or learning. A 504 Plan is developed to describe the modifications and/or accommodations that are to be provided to the student who meets the criteria to assure access to the general curriculum.

Special Education Services – Individual Education Plans (IEP)

Criteria for eligibility for special education services are defined by state regulations as defined by the federal legislation – Individuals with Disabilities Education Improvement Act (IDEA). These children have been identified as: a) having a disability b) that adversely effects their education and c) requires specially designed instruction not available in the regular education curriculum.

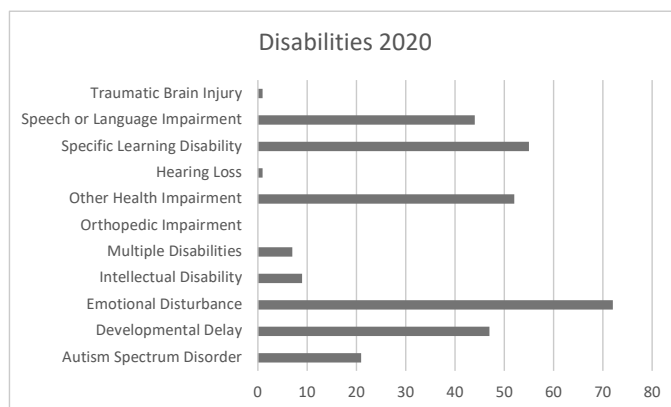
The Special Education Department works closely with the rest of the district to improve outcomes for our students. The following graphs illustrate the data taken from both the Docusped program used by the district for record keeping and information reported to the Agency of Education on students with disabilities served by our district.

The first chart shows the distribution of students in disabilities for the Child Count turned in Dec. 1 of 2021. *Please note that at the time of writing this report, the numbers for the present year have not been calculated, thus the year delay.*



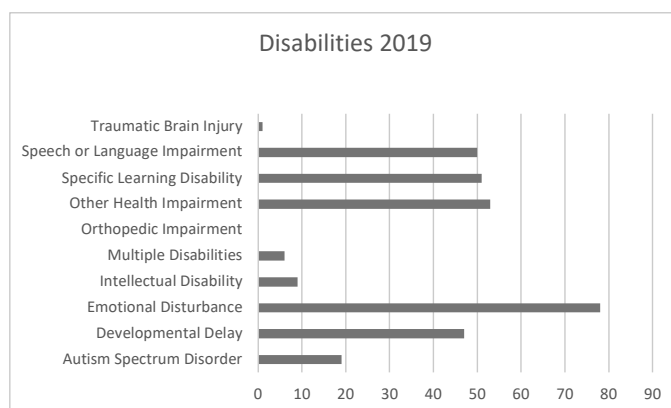
For 2021, the overall number of students receiving Special Education Services, ages 3-21 was 338. This represents an increase of 24 identified students in the district from 2010.

A closer review of the categories reveals some minor changes within categorical statistics. Decreases within categories were found in the following areas. In 2020, we had a decrease of 6 students for Speech Language Impairment. This downward trend continued this year as we saw a decrease of 14 in this category. Within the category of Emotional Disturbance, this year, we observed a decrease of 13. An area with marked increases were the categories of Developmental Delay (which is a disability category used for children from birth to age three (under IDEA Part C) and children from ages three through nine). Other areas with smaller increases were "Other Health Impairment" and Specific Learning Disability".



For 2020, the overall number of students receiving Special Education Services, ages 3-21 was 309. This represents a decrease of 5 identified students in the district from 2019.

A closer review of the categories reveals some minor changes within categorical statistics. For instance; We also had a decrease of 1 for Other Health Impairment. We had a decrease of 6 students for Speech Language Impairment and Emotional Disturbance, increase of 2 for Autism Spectrum Disorder. We had a small increase of 4 in the areas of Specific Learning Disability and finally, we had an increase by 1 in the areas of Hearing Loss and Multiple Disabilities respectively. All other areas remained unchanged from last year.



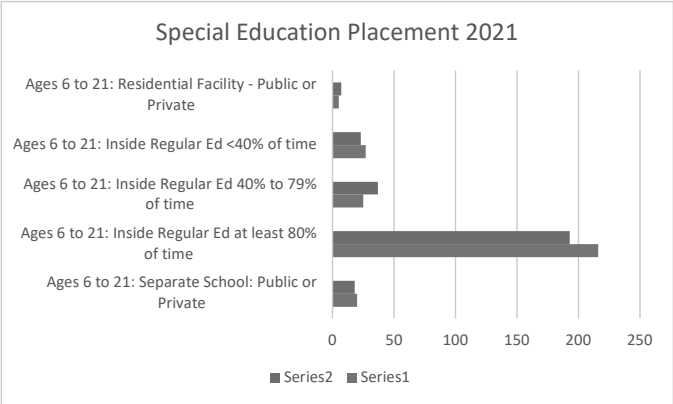
For 2019, the overall number of students receiving Special Education Services, ages 3-21 was 314. This represents an increase of 45 identified students in the district from 2018.

A closer review of the categories reveals a significant increase 16 students for Developmental Delay and 18 for Emotional Disturbance. We also had an increase of 9 for Other Health Impairment. On a smaller scale, we had an increase of 4 students for Speech Language Impairment, 2 for Autism Spectrum Disorder and 1 for Traumatic Brain Injury. We had a decrease in the areas of Specific Learning Disability and Multiple Disabilities of 2 each respectively. We had decrease of 1 student in the area of Intellectual Disability.

The significant increase in the areas of Emotional Disturbance appears to reflect the behavioral concerns we are seeing as a district. The increase in the area of developmental

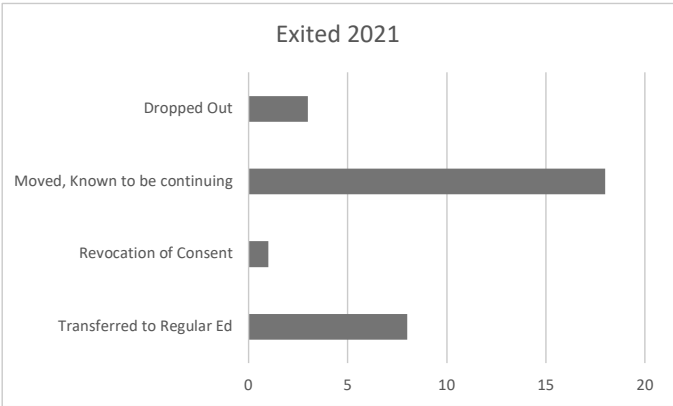
delay appears to reflect what we and other districts are seeing in that there are more of our youngest students being identified as eligible for Special Education services.

The next chart shows the various placement options where students are receiving the majority of their education. The target placement for the K-12 population is the Regular Education Classroom 80% or more of the time. Please note that EEE is for children ages 3-5. This program is a voluntary program. In the legend at the bottom of the chart series 1 = 2021 and series 2 = 2020



A review of 2021 with 2020 reveals that we continue to increase the number of students in the mainstream setting at least 80% of the time. The number of students inside the mainstream environment less than 40% of the time increased slightly by 1.1%. The seems to correlate with the increase in identification of students with developmental delay. Could this be a negative

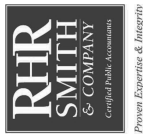
impact of the pandemic and school closure as well as virtual learning? Further analysis and discussion with others within the educational realm will help better answer this question.



This final chart shows the reasons for students exiting special education. A review of this data for 2021 revealed the following;

An analysis of this data from 2020 and 2021 reveals that we had a significant increase in the number of students who have moved out of our district (reasons unknown). We also had an increase in the number of students working off their IEP's into the regular ed. environment. This reflects a great deal of hard work and progress for the child and those adults working with that child. Unfortunately, we did identify special ed. 3 students who dropped out of school for the 2021 school year. This is an increase of 3 from the previous year. At the time of this report, I am still investigating the cause of the students dropping out.

Kelley Ryan, *Director of Special Services*



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Springfield Town School District
Springfield, Vermont

Report on the Financial Statements

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Springfield Town School District as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Springfield Town School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Springfield Town School District as of June 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Springfield Town School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Springfield Town School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Springfield Town School District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Springfield Town School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 5 through 13 and 72 through 77 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Springfield Town School District's basic financial statements. The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund, combining financial and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2023 on our consideration of Springfield Town School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Springfield Town School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Springfield Town School District's internal control over financial reporting and compliance.

Buxton, Maine
Vermont Registration No. 092.0000697
January 26, 2023

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(UNAUDITED)

The following management's discussion and analysis of the Springfield Town School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the School District's financial statements.

Financial Statement Overview

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension and OPEB information and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have separate columns for the two different types of School District activities. The types of activities presented for the School District are:

- **Governmental activities** - The activities in this section are mostly supported by intergovernmental revenues (federal and state grants) and charges for services. Most of the School District's basic services are reported in governmental activities, which direct services, support services, fiscal services, building operations and maintenance, construction maintenance, transportation and program expenses.
- **Business-type activities** - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the School District include the Food Service Program, Athletic Gate, Occupational Development programs, All 4 One program, Summer School Program and the HRA and Dental Internal Service Funds.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: Most of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the

long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's two major funds are the general fund and the capital projects fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The School District maintains five proprietary funds, the Food Service Program, Athletic Gate, Occupational Development Programs, All 4 One program and Summer School Program. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pensions, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the School District's governmental and business-type activities. The School District's total net position for governmental activities increased by \$1,033,626 from \$20,248,924 to \$21,282,550. The School District's total net position for business-type activities increased by \$244,296 from \$897,831 to \$1,142,127.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased for governmental activities to a deficit balance of \$628,776 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$583,363.

Table 1
Springfield Town School District
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2022	2021 (Restated)	2022	2021
Assets:				
Current Assets	\$ 8,923,437	\$ 9,645,902	\$ 1,271,072	\$ 1,037,189
Noncurrent Assets - Capital Assets	28,335,734	27,188,417	20,868	24,259
Total Assets	\$ 37,259,171	\$ 36,834,319	\$ 1,291,940	\$ 1,061,448
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	\$ 957,969	\$ 1,198,121	\$ -	\$ -
Total Deferred Outflows of Resources	\$ 957,969	\$ 1,198,121	\$ -	\$ -
Liabilities:				
Current Liabilities	\$ 4,714,317	\$ 3,881,300	\$ 144,233	\$ 155,163
Noncurrent Liabilities	11,018,933	13,648,766	-	-
Total Liabilities	\$ 15,733,250	\$ 17,530,066	\$ 144,233	\$ 155,163
Deferred Inflows of Resources:				
Deferred Revenues	\$ 2,715	\$ -	\$ 5,580	\$ 8,454
Deferred Inflows Related to Pensions	1,198,625	253,450	-	-
Total Deferred Inflows of Resources	\$ 1,201,340	\$ 253,450	\$ 5,580	\$ 8,454
Net Position:				
Net Investment in Capital Assets	\$ 18,095,734	\$ 15,668,417	\$ 20,868	\$ 24,259
Restricted	4,815,592	4,246,060	537,896	524,477
Unrestricted (Deficit)	(1,628,776)	334,447	583,363	349,095
Total Net Position	\$ 21,282,550	\$ 20,248,924	\$ 1,142,127	\$ 897,831

Revenues and Expenses

Revenues for the Springfield Town School District's governmental activities decreased by 4.31%, while total expenses decreased by 0.65%. The decrease in revenues was due to decreases in all categories except for program revenues - charges for services and miscellaneous. The decrease in expenses was mainly due to decreases in building operations and maintenance and on-behalf payments.

Revenues for the business-type activities increased by 15.16% while total expenses increased by 10.65%.

Table 2
Springfield Town School District
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Revenues				
Program Revenues:				
Charges for services	\$ 411,188	\$ 389,748	\$ 1,023,306	\$ 1,073,405
Operating grants and contributions	7,570,529	8,289,357	841,322	834,020
General Revenues:				
Grants and contributions not restricted to specific programs	31,285,105	32,494,642	-	-
Miscellaneous	1,469,209	1,397,867	336,813	4,262
Total Revenues	40,736,031	42,571,614	2,201,441	1,911,687
Expenses				
Direct services	15,195,483	14,943,977	-	-
Support services:				
Student services	3,609,148	3,161,693	-	-
Instructional staff services	904,893	808,190	-	-
General administrative services	391,108	398,392	-	-
Area administrative services	1,896,350	1,765,858	-	-
Fiscal services	612,627	605,156	-	-
Building operations and maintenance	2,528,477	2,971,623	-	-
Construction services	505,000	-	-	-
Transportation	1,476,109	1,284,379	-	-
On-behalf payments	6,137,811	7,509,630	-	-
Program expenses	5,946,017	6,007,475	2,007,145	1,813,965
Interest on long-term debt	449,382	453,454	-	-
Total Expenses	39,652,405	39,909,827	2,007,145	1,813,965
Transfers	(50,000)	(50,000)	50,000	50,000
Change in Net Position	1,033,626	2,611,787	244,296	147,722
Net Position - July 1, Restated	20,248,924	17,637,137	897,831	750,109
Net Position - June 30	\$ 21,282,550	\$ 20,248,924	\$ 1,142,127	\$ 897,831

Financial Analysis of the School District's Fund Statements

Governmental funds: The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
Springfield Town School District
Fund Balances - Governmental Funds
June 30,

	2022	2021 (Restated)	Increase/ (Decrease)
Major Funds:			
General Fund:			
Nonspendable	\$ 54,590	\$ 44,000	\$ 10,590
Restricted	800,000	1,400,000	(600,000)
Committed	264,512	275,933	(11,421)
Assigned	1,357,891	2,146,422	(788,531)
Total General Fund	\$ 2,476,993	\$ 3,866,355	\$ (1,389,362)
Capital Projects Fund:			
Restricted	\$ 1,042,837	\$ 1,139,597	\$ (96,760)
Total Capital Projects Fund	\$ 1,042,837	\$ 1,139,597	\$ (96,760)
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 1,971,413	\$ 1,714,941	\$ 256,472
Assigned	217,617	182,476	35,141
Unassigned	(1,132,759)	(1,131,605)	(1,154)
Permanent Funds:			
Nonspendable	55,585	55,585	-
Restricted	1,342	1,030	312
Unassigned	(7,101)	(6,751)	(350)
Total Nonmajor Funds	\$ 1,106,097	\$ 815,676	\$ 290,421

The changes to total fund balances for the general fund, capital projects fund and nonmajor funds occurred due to the regular activity of operations.

Proprietary funds: The School District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The food service program had an operating income of \$81,708 for the year ended June 30, 2022. The athletic gate had an operating loss of \$827 for the year ended June 30, 2022. The occupational development programs had an operating income of \$108,477 for the year ended June 30, 2022. The All 4 One program had an operating income of \$4,859 for the year ended June 30, 2022. The summer school program had no activity for the year ended June 30, 2022.

Budgetary Highlights

The general fund produced a net deficit of \$389,362 for the year ended June 30, 2022. Revenues were received under budgeted amounts by \$800,918. All categories were under receipted except for intergovernmental state/town support and transfers from other funds. Expenditures were under budget by \$411,556 and all categories were expended at or below budgeted levels except for construction services and transfers to other funds.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2022, the School District capital assets increased by \$1,143,926. This increase was due to current year additions of \$2,211,897 less depreciation expense of \$1,067,971. Refer to Note 5 of Notes to Financial Statements for detailed information.

Table 4
Springfield Town School District
Capital Assets (Net of Depreciation)
June 30,

	2022	2021 (Restated)
Land	\$ 181,323	\$ 181,323
Buildings, building improvements and land improvements	27,449,207	26,359,989
Machinery, equipment and vehicles	726,072	671,364
Total	\$ 28,356,602	\$ 27,212,676

Debt

At June 30, 2022, the School District had \$10,240,000 in a bond payable versus \$11,520,000 in the prior fiscal year. This is the K-5 Consolidation Bond. Refer to Note 6 of the Notes to Financial Statements for detailed information.

Currently Known Facts, Decisions or Conditions

As with many other Vermont schools, the School District has experienced decline in student enrollment. Since fiscal year 2002, preK-12 enrollment has declined from 1,516 to 1,262 or 16.75%. Springfield's enrollment has stabilized and is currently projected to remain stable for the foreseeable future. Under Vermont's education funding system, increases or decreases in enrollment directly affect the state's property tax rate.

Economic Factors and Next Year's Budgets and Rates

The 2022 - 2023 budget could be severely impacted by:

- Overall inflation on goods & services
- Continued double digit annual increases in health insurance costs
- Declining tuition revenue
 - Baltimore no longer tuitions new students as a result of their ACT 46 merger
 - Weathersfield tuition students continue to decline as their student population declines
- Act 173 - moving Special Education funding from a reimbursement formula to a block grant per student formula
- Act 127 - adjustment to the state's pupil weighting formula which will have a direct impact on the state's residential tax rate formula

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Rick Pembroke, Chief Financial Officer, at 885-5120, rpembroke@ssdvt.org, or at 60 Park Street, Springfield, Vermont 05156.

STATEMENT A

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,840,402	\$ 172,532	\$ 8,012,934
Investments	4,803	-	4,803
Accounts receivable (net of allowance for uncollectibles)	16,089	-	16,089
Due from other governments	1,796,669	309,424	2,106,093
Prepaid items	54,590	-	54,590
Internal balances	(789,116)	789,116	-
Total current assets	8,923,437	1,271,072	10,194,509
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	181,323	-	181,323
Buildings, building improvements and other assets, net of accumulated depreciation	28,154,411	20,868	28,175,279
Total noncurrent assets	28,335,734	20,868	28,356,602
TOTAL ASSETS	37,259,171	1,291,940	38,551,111
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	957,969	-	957,969
TOTAL DEFERRED OUTFLOWS OF RESOURCES	957,969	-	957,969
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 38,217,140	\$ 1,291,940	\$ 39,509,080

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT B

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Direct services	\$ 15,195,483	\$ 406,003	\$ 1,213,303	\$ -	\$ (13,576,177)	\$ -	\$ (13,576,177)
Support services:							
Student services	3,609,148	-	-	-	(3,609,148)	-	(3,609,148)
Instructional staff services	904,893	-	-	-	(904,893)	-	(904,893)
General administrative services	391,108	-	-	-	(391,108)	-	(391,108)
Area administrative services	1,896,350	-	-	-	(1,896,350)	-	(1,896,350)
Fiscal services	612,627	-	-	-	(612,627)	-	(612,627)
Building operations and maintenance	2,528,477	-	-	-	(2,528,477)	-	(2,528,477)
Construction services	505,000	-	-	-	(505,000)	-	(505,000)
Transportation	1,476,109	-	219,415	-	(1,256,694)	-	(1,256,694)
Program expenses	5,946,017	5,185	-	-	(5,940,832)	-	(5,940,832)
On-behalf payments	6,137,811	-	6,137,811	-	-	-	-
Interest on long-term debt	449,382	-	-	-	(449,382)	-	(449,382)
Total governmental activities	39,652,405	411,188	7,570,529	-	(31,670,688)	-	(31,670,688)
Business-type activities:							
Food service	768,663	1,249	841,322	-	-	73,908	73,908
Athletic gate	7,679	-	-	-	-	(7,679)	(7,679)
Occupational development programs	878,886	987,363	-	-	-	108,477	108,477
LEAP and Summer Daze	351,917	34,694	-	-	-	(317,223)	(317,223)
Total business-type activities	2,007,145	1,023,306	841,322	-	-	(142,517)	(142,517)
Total government	\$ 41,659,550	\$ 1,434,494	\$ 8,411,851	\$ -	(31,670,688)	(142,517)	(31,813,205)

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STATEMENT A (CONTINUED)
SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,342,694	\$ 98,356	\$ 1,441,050
Accrued payroll	1,497,217	45,877	1,543,094
Accrued expenses	80,929	-	80,929
Due to other governments	435,722	-	435,722
Current portion of long-term obligations	1,357,755	-	1,357,755
Total current liabilities	4,714,317	144,233	4,858,550
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	8,960,000	-	8,960,000
Accrued compensated absences	233,265	-	233,265
Termination benefits	77,328	-	77,328
Net pension liability	1,748,340	-	1,748,340
Total noncurrent liabilities	11,018,933	-	11,018,933
Total LIABILITIES	15,733,250	144,233	15,877,483
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	2,715	5,580	8,295
Deferred inflows related to pensions	1,198,625	-	1,198,625
TOTAL DEFERRED INFLOWS OF RESOURCES	1,201,340	5,580	1,206,920
NET POSITION			
Net investment in capital assets	18,095,734	20,868	18,116,602
Restricted	4,815,592	537,896	5,353,488
Unrestricted (deficit)	(1,628,776)	583,363	(1,045,413)
TOTAL NET POSITION	21,282,550	1,142,127	22,424,677
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 38,217,140	\$ 1,291,940	\$ 39,509,080

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B (CONTINUED)
SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
Changes in net position: Net (expense) revenue	(31,670,688)	(142,517)	(31,813,205)
General revenues:			
Grants and contributions not restricted to specific programs	31,285,105	-	31,285,105
Miscellaneous	1,469,209	336,813	1,806,022
Total general revenues	32,754,314	336,813	33,091,127
Transfers	(50,000)	50,000	-
Change in net position	1,033,626	244,296	1,277,922
NET POSITION - JULY 1, RESTATED	20,248,924	897,831	21,146,755
NET POSITION - JUNE 30	\$ 21,282,550	\$ 1,142,127	\$ 22,424,677

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C
SPRINGFIELD TOWN SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 7,749,520	\$ -	\$ 90,882	\$ 7,840,402
Investments	-	-	4,803	4,803
Accounts receivable (net of allowance for uncollectibles)	16,089	-	-	16,089
Due from other governments	678,299	-	1,118,370	1,796,669
Prepaid items	54,590	-	-	54,590
Due from other funds	1,722,398	1,052,587	1,780,972	4,555,957
TOTAL ASSETS	\$ 10,220,896	\$ 1,052,587	\$ 2,995,027	\$ 14,268,510
LIABILITIES				
Accounts payable	\$ 1,148,074	\$ 9,750	\$ 184,870	\$ 1,342,694
Accrued payroll	1,327,417	-	169,800	1,497,217
Accrued expenses	80,929	-	-	80,929
Due to other governments	435,722	-	-	435,722
Due to other funds	4,751,761	-	1,531,545	6,283,306
TOTAL LIABILITIES	\$ 7,743,903	\$ 9,750	\$ 1,886,215	\$ 9,639,868
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	-	-	2,715	2,715
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	2,715	2,715
FUND BALANCES				
Nonspendable	54,590	-	55,585	110,175
Restricted	1,800,000	1,042,837	1,972,755	4,815,592
Committed	264,512	-	-	264,512
Assigned	357,891	-	217,617	575,508
Unassigned (deficit)	-	-	(1,139,860)	(1,139,860)
TOTAL FUND BALANCES	2,476,993	1,042,837	1,106,097	4,625,927
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,220,896	\$ 1,052,587	\$ 2,995,027	\$ 14,268,510

See accompanying independent auditor's report and notes to financial statements.

STATEMENT D

SPRINGFIELD TOWN SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

	Total Governmental Funds
Total Fund Balances	\$ 4,625,927
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	
Long-term obligations shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bond payable	28,335,734
Accrued compensated absences	957,969
Termination benefits	(10,240,000)
Net pension liability	(311,020)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(77,328)
Internal service fund net position is added to governmental activities	(1,748,340)
Net position of governmental activities	(1,198,625)
	938,233
	<u>\$ 21,282,550</u>

See accompanying independent auditor's report and notes to financial statements.

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STATEMENT E

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 30,968,935	\$ -	\$ 3,798,947	\$ 34,767,882
Tuition	406,003	-	-	406,003
Charges for services	-	-	5,185	5,185
Interest income	6,755	740	104	7,599
Miscellaneous revenues	61,916	42,600	326,839	431,355
TOTAL REVENUES	31,443,609	43,340	4,131,075	35,618,024
EXPENDITURES				
Current:				
Direct services	14,667,622	-	-	14,667,622
Support services:				
Student services	3,560,290	-	-	3,560,290
Instructional staff services	857,655	-	-	857,655
General administrative services	391,108	-	-	391,108
Area administrative services	1,849,480	-	-	1,849,480
Fiscal services	612,627	-	-	612,627
Operations and maintenance	3,121,451	-	-	3,121,451
Construction	505,000	-	-	505,000
Transportation	1,467,354	-	-	1,467,354
On-behalf payments	2,050,059	-	-	2,050,059
Program expenses	886,063	-	3,681,613	4,577,676
Debt service:				
Principal	1,280,000	-	-	1,280,000
Interest	449,382	-	-	449,382
Capital outlay	-	1,374,021	-	1,374,021
TOTAL EXPENDITURES	31,708,091	1,374,021	3,681,613	36,763,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(264,482)	(1,330,681)	449,462	(1,145,701)
OTHER FINANCING SOURCES (USES)				
Transfers in	159,041	1,233,921	1,379,653	2,772,615
Transfers (out)	(1,283,921)	-	(1,538,694)	(2,822,615)
TOTAL OTHER FINANCING SOURCES (USES)	(1,124,880)	1,233,921	(159,041)	(50,000)
NET CHANGE IN FUND BALANCES	(1,389,362)	(96,760)	290,421	(1,195,701)
FUND BALANCES - JULY 1, RESTATED	3,886,355	1,139,597	815,676	5,821,628
FUND BALANCES - JUNE 30	\$ 2,476,993	\$ 1,042,837	\$ 1,106,097	\$ 4,625,927

See accompanying independent auditor's report and notes to financial statements.

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SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT G

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	Enterprise Funds					Governmental Internal		
	Food Service	Athletic Gate	Occupational Dev Programs	All 4 One	Summer School	Totals	HRA	Dental
ASSETS								
Current assets:								
Cash and cash equivalents	\$ 172,532	\$ -	\$ -	\$ -	\$ -	\$ 172,532	\$ -	\$ -
Due from other governments	248,819	-	-	60,605	-	309,424	-	-
Due from other funds	-	5,733	591,250	371,506	11,480	979,969	800,460	137,773
Total current assets	421,351	5,733	591,250	432,111	11,480	1,461,925	800,460	137,773
Noncurrent assets:								
Capital assets:								
Furniture and equipment	367,765	-	-	-	-	367,765	-	-
Less: accumulated depreciation	(346,897)	-	-	-	-	(346,897)	-	-
Total noncurrent assets	20,868	-	-	-	-	20,868	-	-
TOTAL ASSETS	\$ 442,219	\$ 5,733	\$ 591,250	\$ 432,111	\$ 11,480	\$ 1,482,793	\$ 800,460	\$ 137,773
LIABILITIES								
Current liabilities:								
Accounts payable	\$ 72,285	\$ -	\$ 22,490	\$ 3,581	\$ -	\$ 98,356	\$ -	\$ -
Accrued payroll	-	-	42,344	3,533	-	45,877	-	-
Due to other funds	190,853	-	-	-	-	190,853	-	-
Total current liabilities	263,138	-	64,834	7,114	-	335,086	-	-
TOTAL LIABILITIES	263,138	-	64,834	7,114	-	335,086	-	-
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	-	-	5,580	-	5,580	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	5,580	-	5,580	-	-
NET POSITION								
Net investment in capital assets	20,868	-	-	-	-	20,868	-	-
Restricted	-	-	526,416	-	11,480	537,896	800,460	137,773
Unrestricted	158,213	5,733	-	419,417	-	583,363	-	-
TOTAL NET POSITION	179,081	5,733	526,416	419,417	11,480	1,142,127	800,460	137,773
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 442,219	\$ 5,733	\$ 591,250	\$ 432,111	\$ 11,480	\$ 1,482,793	\$ 800,460	\$ 137,773

See accompanying independent auditor's report and notes to financial statements.

STATEMENT F

SPRINGFIELD TOWN SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds (Statement E) \$ (1,195,701)

Amounts reported for governmental activities in the Statement of Activities (Statement E) are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:
Capital asset acquisitions 2,211,897
Depreciation expense (1,064,580)
1,147,317

Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds (240,152)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position 1,280,000

Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds (945,175)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:
Accrued compensated absences (97,642)
Termination benefits 250,501
Net pension liability 1,172,564
1,325,423

Internal service fund activity is classified as a governmental activity in the Statement of Activities (338,086)

Change in net position of governmental activities (Statement E) \$ 1,033,626

See accompanying independent auditor's report and notes to financial statements.

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT H

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Funds					Governmental Internal Service Funds	
	Food Service	Athletic Gate	Occupational Dev Programs	All 4 One	Summer School	Total	HRA Dental
OPERATING REVENUES							
Intergovernmental	\$ 841,322	\$ -	\$ -	\$ -	\$ -	\$ 841,322	\$ - \$ -
Charges for services	1,249	-	987,363	34,694	-	1,023,306	- -
Miscellaneous	7,800	6,852	-	322,082	-	336,734	816,385 213,870
TOTAL OPERATING REVENUES	850,371	6,852	987,363	356,776	-	2,201,362	816,385 213,870
OPERATING EXPENSES							
Salaries	-	-	559,296	209,635	-	768,931	- -
Benefits	-	-	228,288	60,561	-	288,849	- -
Contract services	2,504	-	55,390	59,661	-	117,555	1,130,077 238,264
Supplies and food	762,752	6,135	10,273	10,903	-	790,063	- -
Travel	-	-	1,854	4,075	-	5,929	- -
Rentals	-	-	21,700	2,400	-	24,100	- -
Utilities	-	1,544	2,145	2,902	-	6,591	- -
Depreciation	3,391	-	-	-	-	3,391	- -
Other	16	-	-	1,780	-	1,796	- -
TOTAL OPERATING EXPENSES	768,663	7,679	878,886	351,917	-	2,007,145	1,130,077 238,264
OPERATING INCOME (LOSS)	81,708	(827)	108,477	4,859	-	194,217	(313,692) (24,394)
NONOPERATING REVENUES (EXPENSES)							
Interest income	79	-	-	-	-	79	- -
Transfers in	50,000	-	-	-	-	50,000	- -
TOTAL NONOPERATING REVENUES (EXPENSES)	50,079	-	-	-	-	50,079	- -
CHANGES IN NET POSITION	131,787	(827)	108,477	4,859	-	244,296	(313,692) (24,394)
NET POSITION - JULY 1, RESTATED	47,294	6,560	417,939	414,558	11,480	897,831	1,114,152 162,167
NET POSITION - JUNE 30	\$ 179,081	\$ 5,733	\$ 526,416	\$ 419,417	\$ 11,480	\$ 1,142,127	\$ 800,460 \$ 137,773

See accompanying independent auditor's report and notes to financial statements.

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SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT I

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Funds					Governmental Internal Service Funds	
	Food Service	Athletic Gate	Occupational Dev Programs	All 4 One	Summer School	Total	HRA Dental
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	\$ 1,249	\$ 6,852	\$ 994,818	\$ 361,702	\$ -	\$ 1,357,769	\$ 816,385 \$ 213,870
Intergovernmental receipts	737,106	-	-	(29,660)	-	707,446	- -
Internal activity - receipts (payments) from/to other funds	(60,262)	827	(85,708)	30,178	-	(115,792)	313,692 24,394
Payments to employees	-	-	(775,829)	(273,173)	-	(1,049,002)	- -
Payments to suppliers	(726,775)	(7,679)	(133,281)	(89,047)	-	(949,103)	(1,130,077) (238,264)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(48,682)	-	-	-	-	(48,682)	- -
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest income	79	-	-	-	-	79	- -
NET CASH PROVIDED BY INVESTING ACTIVITIES	79	-	-	-	-	79	- -
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers in (out)	50,000	-	-	-	-	50,000	- -
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	50,000	-	-	-	-	50,000	- -
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,397	-	-	-	-	1,397	- -
CASH AND CASH EQUIVALENTS - JULY 1	171,135	-	-	-	-	171,135	- -
CASH AND CASH EQUIVALENTS - JUNE 30	\$ 172,532	\$ -	\$ -	\$ -	\$ -	\$ 172,532	\$ - \$ -

STATEMENT J

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2022

	Total Private- Purpose Funds
ASSETS	
Due from other governments	\$ 432,520
TOTAL ASSETS	\$ 432,520
LIABILITIES	
Due to other governments	\$ 351
TOTAL LIABILITIES	\$ 351
NET POSITION	
Restricted - held in trust	432,520
TOTAL NET POSITION	432,520
TOTAL LIABILITIES AND NET POSITION	\$ 432,871

See accompanying independent auditor's report and notes to financial statements.
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SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT I (CONTINUED)

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Food Service	Athletic Gate	Enterprise Funds Occupational Dev Programs	All 4 One	Summer School	Totals	Governmental Internal Service Funds HRA	Dental
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:								
Operating income (loss)	\$ 81,708	\$ (827)	\$ 108,477	\$ 4,859	\$ -	\$ 194,217	\$ 192,176	13,167
Adjustments to reconcile operating income to net cash provided (used) by operating activities:								
Depreciation expense	3,391	-	-	-	-	3,391	-	-
Changes in operating assets, liabilities and deferred inflows of resources:								
(Increase) decrease in due accounts receivable	-	-	7,455	-	-	7,455	-	-
(Increase) decrease in due from other governments	(104,216)	-	-	(29,660)	-	(133,876)	-	-
(Increase) decrease in inventory	8,900	-	-	-	-	8,900	-	-
(Increase) decrease in due from other funds	-	827	(85,708)	30,178	-	(54,703)	313,692	24,394
(Decrease) increase in accounts payable	29,597	-	(41,919)	(7,326)	-	(19,648)	-	-
(Decrease) increase in accrued payroll	-	-	11,695	(2,977)	-	8,718	-	-
(Decrease) increase in deferred revenue	(7,800)	-	-	4,926	-	(2,874)	-	-
(Decrease) increase in due to other funds	(60,262)	-	-	-	-	(60,262)	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (48,682)	\$ -	\$ -	\$ -	\$ -	\$ (48,682)	\$ 505,868	\$ 37,561

See accompanying independent auditor's report and notes to financial statements.

SPRINGFIELD SCHOOL DISTRICT FY24 PROPOSED BUDGET NARRATIVE SUMMARY

The Springfield School District's proposed budget for Fiscal Year 2024 (FY24) is \$36,575,247. This will be voted upon in two parts. The voters of Springfield will vote on an article for \$35,650,947 to support the PreK through 12th grade population. The remaining \$924,300 will be voted upon as part of the separate regional vote for the River Valley Technical Center budget.

There are multiple pages included in this report which present information about the FY24 Proposed School Budget.

The Enrollment Projections show an anticipated net increase of four (4) students in our preK-12 population. The district's preschool partner program enrollment is anticipated to be 90, while the district's in house program population is anticipated to be 36. The two classrooms housed in the Howard Dean Education Center have been largely funded with federal Elementary and Secondary Schools Emergency Relief (ESSER) funds and a federal earmark grant. The earmark grant is expiring and the district is funding one classroom through the state education fund.

Staff reductions for the 2023-2024 school year are as follows:

- 1.0 Transportation Coordinator
- 0.5 Music Teacher (vacant)
- 1.0 Instruction Teaching Coach (vacant)
- 1.0 SPED Teacher
- 1.0 SPED Paraeducator

These reductions are a result of lower enrollment, and a shift in student needs.

The Summary page shows a few key informational items. The FY24 Proposed Budget represents a \$2,835,296 increase, which is an 8.40% increase over the current year. This compares to a 9.80% decrease in FY23. While there is an increase in the overall budget, the Residential School Property Tax Rate will increase by 4.22 cents because of a higher yield set by the state. The Non-Residential rate, which is fixed by the state and will not change with local spending decisions, is estimated to increase by 3.73 cents to \$1.4589. The sole reason for these increases is the 5.68% drop in the Common Level of Appraisal (CLA). The CLA is a calculation the state uses to make the state education tax equitable across the state. The CLA went down because of the increased real estate sales and values in Springfield compared to the current Springfield assessment on the real estate sold. If the CLA remained the same the Actual Homestead Tax rate would be a decrease of 3.75 cents.

The Expenditures page breaks down the FY23 budget into general categories (cost centers, for example Elm Hill School is a cost center). The \$2,835,296 increase is largely in Special Education tied directly to the increased number of students needing special services combined with the increase complexities of the services needed by our students. The district is also forecasting a \$280,000 loss of Federal Grant dollars.

The Net Cost by Cost Center page represents the cost to operate the various departments net of no Education Fund revenue. For example, Grants have no net cost to the Education Fund since they are 100% funded by the federal government. Special Education is the highest cost center after netting out the state and federal reimbursements. The High School is our second highest net cost center. The revenue to the schools mostly comes from tuition paid from neighboring school districts.

The Revenues page provides detail on the various revenue sources that fund the school budget. The increase in the General State Support Grant, which is the money Springfield receives from the state and is a factor in determining the local tax rates, is \$2,855,566 or 12.44%. This is the net of the combined expenditure increase and revenue decrease. Tuition revenue is expected to go down by \$98,770, resulting from the loss of Baltimore & Weathersfield students.

The Three Prior Year Comparison page provides some historical information and is presented in a format required by the State. The document outlines how the actual homestead tax rate is calculated.

The Historical Tax Rate Calculation page provides you with the variables and calculations used to determine the Actual Homestead Tax Rate. This is the "Homestead Education" tax on residential property tax bills. The state uses several factors to determine the Actual Homestead Tax Rate. These include Equalized Pupils, Excess Spending Threshold, Property Yield, Base Tax Rate, and the Common Level of Appraisal. This report also provides you with the historical trends for each of these factors. Please note that at the time the Board adopted the budget and at the time of this printing, the state had not finalized the Property Yield and therefore these are estimates only.

Please remember that the State of Vermont and the United States Government contributes 78.95% of the funds needed to operate our schools. Another way to look at this is for every dollar Springfield contributes the state and feds contribute \$3.75.

What does this mean in terms of money out of your pocket? If your residence is assessed at \$300,000 and you did not have any income sensitivity assistance, (more than 70% of Springfield tax payers get income sensitivity assistance) this increase means that you would pay less than an additional 35 cents a day from what you are presently paying to support the students of Springfield School District. If you are eligible for income sensitivity, then the additional cost would be less.

For further information please review related documents and the recorded budget sessions on the District's website, www.ssdvt.org and please attend the upcoming informational sessions.

Richard C. Pembroke
Chief Financial Officer

SPRINGFIELD TOWN SCHOOL DISTRICT
Net Cost by Cost Center
FY24

BUILDING or DEPARTMENT	REQUESTED	REVENUE	NET COST
PreK	\$642,413	\$0	\$642,413
Elm Hill	\$2,939,495	\$0	\$2,939,495
Union	\$2,442,737	\$16,000	\$2,426,737
Riverside	\$3,191,429	\$66,000	\$3,125,429
High School	\$4,298,078	\$185,500	\$4,112,578
Special Ed	\$10,824,893	\$6,594,000	\$4,230,893
Plant	\$3,885,888	\$471,000	\$3,414,888
Capital Plan	\$806,000	\$0	\$806,000
Debt Service	\$1,626,074	\$0	\$1,626,074
District Wide Svcs	\$3,793,940	\$824,000	\$2,969,940
GRAND TOTAL	\$34,450,947	\$8,156,500	\$26,294,447
RVTC	\$924,300	\$0	\$924,300
TOTAL w/o Grants	\$35,375,247	\$8,156,500	\$27,218,747
GRANTS	\$1,200,000	\$1,200,000	\$0
Grand Total	\$36,575,247	\$9,356,500	\$27,218,747

SPRINGFIELD SCHOOL DISTRICT
HISTORICAL TAX RATE CALCULATION

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
Total Expenditures	2.94%	2.17%	1.7029	1.7342	1.6730	1.6299	1.6483	1.7322	1.7332	1.6116	1.4487	1.4100	↓
Local Revenues	-0.41%	3.33%	-0.35%	9.38%	4.53%	13.59%	-0.32%	-2.42%	14.18%	4.33%	-3.36%	-0.93%	↑
Education Spending	3.97%	1.83%	-0.13%	0.00%	-0.71%	1.19%	1.35%	7.01%	2.90%	-2.34%	3.82%	12.03%	↓
Equalized Pupils	-1.25%	-0.35%	-1.93%	-0.80%	-0.50%	-0.83%	-0.37%	-3.93%	-0.43%	2.06%	-1.83%	-0.99%	↑
Ed Spending/Ed Pupil	5.28%	2.19%	1.84%	0.81%	-0.21%	2.03%	1.73%	11.38%	3.34%	-4.32%	5.75%	13.16%	↓
Yield	2.10%	4.91%	1.46%	0.00%	4.48%	4.73%	0.59%	4.80%	3.29%	2.90%	17.65%	16.26%	↑
Equalized Tax Rate	\$ 1.5818	\$ 1.6273	\$ 1.7029	\$ 1.7342	\$ 1.6730	\$ 1.6299	\$ 1.6483	\$ 1.7322	\$ 1.7332	\$ 1.6116	\$ 1.4487	\$ 1.4100	
% ETR Increase over PY	5.5%	2.9%	4.6%	1.8%	-3.5%	-2.6%	1.1%	6.3%	0.06%	-7.02%	-10.11%	-2.67%	↑
CLA	4.4%	1.6%	2.6%	0.0%	0.6%	-0.4%	-13.5%	-9.8%	-1.36%	-3.19%	8.80%	-5.51%	
Actual Homestead Tax Rate	\$ 1.5003	\$ 1.5189	\$ 1.5498	\$ 1.5786	\$ 1.5144	\$ 1.4817	\$ 1.7321	\$ 1.7453	\$ 1.7704	\$ 1.7004	\$ 1.4049	\$ 1.4471	
% AHTR Increase over PY	1.08%	1.24%	2.04%	1.85%	-4.06%	-2.16%	16.90%	17.79%	1.44%	-3.95%	-17.38%	3.00%	
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY22 Change
1 Total Expenditures	27,587,559	28,185,921	28,136,012	28,742,934	28,909,582	30,170,460	30,436,739	31,492,214	33,329,695	33,173,509	33,739,951	36,575,247	↓
2 Local Revenues	6,288,057	6,497,346	6,474,646	7,081,993	7,402,479	8,408,162	8,381,551	8,204,424	9,367,450	9,772,800	9,444,770	9,356,500	↑
3 Education Spending	21,299,502	21,688,575	21,661,366	21,660,941	21,507,103	21,762,298	22,055,188	23,287,790	23,962,245	23,400,709	24,295,181	27,218,747	↓
4 Equalized Pupils	1,373.85	1,369.02	1,342.55	1,331.78	1,325.17	1,314.18	1,309.26	1,262.56	1,257.08	1,283.03	1,259.60	1,247.09	↓
5 Ed Spending per Ed Pupil	\$15,504	\$15,842	\$16,134	\$16,265	\$16,230	\$16,560	\$16,846	\$18,445	\$19,062	\$18,239	\$19,288	\$21,826	↑
Excess Spending Threshold	14,841	15,456	16,166	17,103	16,466	17,386	17,816	18,311	18,756	18,789	18,789	22,204	↑
Excess Spending exclusions	731	726	734	739	731	744	749	784	832	707	674	613	↓
EdSp/EdPup with over threshold	15,504	15,842	16,134	16,265	16,230	16,560	16,846	18,445	19,062	18,239	19,288	21,826	↓
Base Ed Amt/Prop Yield	8,723	9,151	9,285	9,285	9,701	10,160	10,220	10,648	10,998	11,317	13,314	15,479	↑
6 District Spending Adjustment	177.731%	173.122%	173.770%	175.171%	167.299%	162.988%	164.829%	173.224%	173.321%	161.161%	144.870%	141.003%	↓
Base Tax Rate	0.89	0.94	0.98	0.99	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	↓
7 Equalized Homestead Tax Rate	1.5818	1.6273	1.7029	1.7342	1.6730	1.6299	1.6483	1.7322	1.7332	1.6116	1.4487	1.4100	↓
8 Common Level of Appraisal	105.43%	107.14%	109.88%	109.86%	110.47%	110.00%	95.16%	99.25%	97.90%	94.78%	103.12%	97.44%	↑
9 Actual Homestead Tax Rate	\$ 1.5003	\$ 1.5189	\$ 1.5498	\$ 1.5786	\$ 1.5144	\$ 1.4817	\$ 1.7321	\$ 1.7453	\$ 1.7704	\$ 1.7004	\$ 1.4049	\$ 1.4471	↓
To cut 1c on actual homestead tax rate			\$	\$	189,000	Homestead	100,000	Tax increase/(decrease)	\$	42.20			
					200,000		200,000	Tax increase/(decrease)	\$	84.40			
					300,000		300,000	Tax increase/(decrease)	\$	126.61			

Springfield School District Projected Enrollment

		ACTUALS					PROJECTED									
		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Enrollment	Tuitioned	141	144	120	122	89	90	90	90	90	90	90	90	90	90	90
	Enrolled	0	0	0	20	36	36	36	36	36	36	36	36	36	36	36
	Total	141	144	120	142	125	126	126	126	126	126	126	126	126	126	126
	Elm Hill	93	79	83	83	91	86	85	84	86	86	85	85	85	85	85
		1	81	80	91	88	92	86	85	85	86	86	86	85	86	86
		2	80	83	89	89	88	91	86	85	84	86	86	85	85	85
	Total	259	240	246	263	268	265	262	255	255	256	257	256	256	256	256
	Union	88	84	75	91	87	91	89	93	88	86	86	87	87	87	87
		4	92	83	76	90	86	89	88	92	87	85	85	86	86	86
		5	68	87	85	78	92	87	91	90	93	88	87	86	88	88
	Total	242	244	245	252	255	268	266	272	269	266	259	259	260	261	260
	RMS	108	88	70	88	95	80	93	89	93	92	95	90	89	88	90
		7	104	90	74	92	96	81	95	90	94	93	97	91	90	89
		8	91	99	84	78	90	94	79	92	88	92	90	94	89	87
	Total	268	283	259	246	265	266	268	263	276	274	280	277	274	267	266
	SHS	105	97	122	133	120	104	120	126	105	124	118	123	121	126	119
		10	85	91	83	78	93	81	93	97	82	96	92	95	94	98
		11	88	77	62	81	67	80	70	80	84	70	82	79	82	81
		12	92	79	67	70	77	63	76	66	76	79	66	78	74	77
	Total	384	362	369	345	349	341	345	364	349	365	363	363	373	376	375
	SSD Total	1,294	1,273	1,239	1,248	1,262	1,266	1,267	1,280	1,275	1,287	1,285	1,281	1,289	1,286	1,284
		-3.22%	-1.62%	-2.67%	0.73%	1.12%	0.32%	0.07%	1.05%	-0.44%	0.97%	-0.11%	-0.31%	0.56%	-0.22%	-0.16%

**Springfield School District
FY24 Proposed Budget
Summary**

CATEGORY	FY22 ACTUAL AMOUNTS <i>UNAUDITED</i>	FY23 CURRENT BUDGET	FY24 PROPOSED BUDGET	DOLLAR CHANGE	% CHG
Operating Budget	\$ 29,717,032	\$ 31,509,951	\$ 34,569,247	\$ 3,059,296	9.71%
Capital Budget	\$ 500,000	\$ 750,000	\$ 806,000	\$ 56,000	7.47%
Grant Budget	\$ 7,189,464	\$ 1,480,000	\$ 1,200,000	\$ (280,000)	-18.92%
Total Budget	\$ 37,406,496	\$ 33,739,951	\$ 36,575,247	\$ 2,835,296	8.40%

Est. Non-Prop. Tax Revenue	\$ 11,236,277	\$ 9,444,770	\$ 9,356,500	\$ (88,270)	-0.93%
Income Sensitivity Payments	\$ 1,504,439	\$ 1,333,942	\$ 1,333,942	\$ -	0.00%
Est. Property Taxes Raised	\$ 7,593,544	\$ 7,448,457	\$ 7,698,503	\$ 250,046	3.36%

Est. Residential Tax Rate	\$ 1.7004	\$ 1.4049	\$ 1.4471	\$ 0.0422	3.00%
Est. Non-Residential Tax Rate	\$ 1.6629	\$ 1.4216	\$ 1.4589	\$ 0.0373	2.63%

The Springfield School District is in possession of a draft of the 2022 audit. The School Board will be reviewing the draft in February and it will be available for review no later than March 31, 2023 at the School District Central Office at 60 Park Street and on the District website at: www.ssdvt.org

Springfield voters have established six Reserve Funds. These funds may only be used for the specific defined purpose of the fund. The balances as of 6/30/22 are as follows:

Operating Expense (tax stabilization) Reserve Fund	\$ 800,000
HDEC Facilities Reserve Fund	\$ 200,757
Vehicle Reserve Fund	\$ 42,972
Capital Projects Reserve Fund	\$ 798,615
Roofing Reserve Fund	\$ 4,279
Energy Reserve Fund	\$ 264,512

**SPRINGFIELD TOWN SCHOOL DISTRICT
FY24 PROPOSED BUDGET
EXPENDITURES**

BUILDING or DEPARTMENT	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL <i>UNAUDITED</i>	FY23 APPROVED	FY24 REQUESTED	DOLLAR CHANGE	% CHANGE
PreK	\$531,970	\$457,457	\$510,135	\$606,230	\$642,413	\$36,183	5.97%
Elm Hill	\$2,465,299	\$2,607,666	\$2,777,633	\$2,881,472	\$2,939,495	\$58,023	2.01%
Union	\$2,224,577	\$2,425,869	\$2,358,823	\$2,475,157	\$2,442,737	-\$32,420	-1.31%
Riverside	\$2,640,319	\$2,706,350	\$2,979,713	\$3,063,803	\$3,191,429	\$127,626	4.17%
High School	\$3,795,635	\$3,833,961	\$4,051,688	\$4,162,520	\$4,298,078	\$135,558	3.26%
Special Ed	\$7,172,229	\$6,766,210	\$7,805,232	\$8,868,684	\$10,824,893	\$1,956,209	22.06%
Plant	\$2,765,503	\$3,022,170	\$3,081,759	\$3,374,518	\$3,885,888	\$511,370	15.15%
Capital Plan	\$607,336	\$500,000	\$500,000	\$750,000	\$806,000	\$56,000	7.47%
Debt Service	\$1,880,177	\$1,782,253	\$2,288,382	\$1,682,500	\$1,626,074	-\$56,426	-3.35%
District Wide Svcs	\$2,396,872	\$2,829,989	\$3,126,307	\$3,653,067	\$3,793,940	\$140,873	3.86%
TOTAL	\$26,479,917	\$26,931,925	\$29,479,672	\$31,517,951	\$34,450,947	\$2,932,996	9.31%
RVTC	\$845,106	\$793,965	\$737,359	\$742,000	\$924,300	\$182,300	24.57%
TOTAL w/o Grants	\$27,325,023	\$27,725,890	\$30,217,032	\$32,259,951	\$35,375,247	\$3,115,296	9.66%
GRANTS	\$4,224,934	\$7,478,789	\$7,189,464	\$1,480,000	\$1,200,000	-\$280,000	-18.92%
Grand Total	\$31,549,957	\$35,204,679	\$37,406,496	\$33,739,951	\$36,575,247	\$2,835,296	8.40%
VOTED ARTICLES:							
Local Article				\$32,997,951	\$35,650,947		
RVTC Obligation				\$742,000	\$924,300		
Total				<u>\$33,739,951</u>	<u>\$36,575,247</u>		

**Springfield SD FY24
Revenue**

		FY20 Actual	FY21 Actual	FY22 Actual <i>unaudited</i>	FY23 Approved	FY24 Proposed	Variance (\$)	Variance (%)
LOCAL SOURCES								
	Elementary Tuition	71,600	56,700	30,494	18,000	16,000	(2,000)	-6.56%
	Secondary Tuition	375,232	333,048	389,830	338,770	242,000	(96,770)	-24.82%
	Excess Cost Revenue	45,997	35,628	30,402	25,000	25,000	-	0.00%
	Tuition	492,829	425,376	450,726	381,770	283,000	(98,770)	-21.91%
	Interest	24,015	10,373	6,755	10,000	6,000	(4,000)	-59.21%
	Interest	24,015	10,373	6,755	10,000	6,000	(4,000)	-59.21%
	Miscellaneous	6,060	52,510	16,984	10,000	10,000	-	0.00%
	Services to VT LEA	-	-	-	-	-	-	0.00%
	RVTC	436,622	461,049	468,673	375,000	430,000	55,000	11.74%
	HDEC	42,600	42,600	42,600	76,000	40,000	(36,000)	-84.51%
	SARC	-	25,850	26,150	1,000	1,000	-	0.00%
	Fund Transfer	-	-	-	-	200,000	200,000	0.00%
	Gate Receipts	2,500	-	2,500	2,500	2,500	-	0.00%
	Rentals	4,982	-	2,007	10,000	5,000	(5,000)	-249.13%
	Misc Revenue	492,764	582,009	558,914	474,500	688,500	214,000	38.29%
	Total Local Sources	1,009,608	1,017,758	1,016,395	866,270	977,500	111,230	10.94%
STATE SOURCES								
	General State Support Grant	22,775,755	23,482,304	22,954,838	23,845,181	26,700,747	2,855,566	12.44%
	Tech Tuition on Behalf (RVTC)	516,442	479,941	467,843	450,000	518,000	68,000	14.53%
				-				
	Education Spending Grant	23,292,197	23,962,245	23,422,681	24,295,181	27,218,747	2,923,566	12.48%
	State Aid Transportation	229,335	224,181	219,415	190,000	200,000	10,000	4.56%
	Transportation Reimb	229,335	224,181	219,415	190,000	200,000	10,000	4.56%
	Special Ed Mainstream Block Grant	474,475	463,997	467,861	-	-	-	0.00%
	ACT 173 Block Grant	-	-	-	3,132,000	3,135,000	3,000	0.00%
	EEE Grant	95,253	102,485	100,424	107,000	134,000	27,000	26.89%
	Special Ed Formula Reimb	2,491,408	2,689,370	2,715,722	-	-	-	0.00%
	Special Ed Extraordinary Reimb	543,354	547,213	1,204,321	2,540,000	3,300,000	760,000	63.11%
	Special Ed Reimbursements	3,604,490	3,803,065	4,488,328	5,779,000	6,569,000	790,000	17.60%
	State Placed Student Reimbs.	173,168	248,207	210,737	-	-	-	0.00%
	Drivers Education	6,300	8,333	8,982	6,000	6,000	-	0.00%
	High School Completion	936	17,190	37,688	500	1,000	500	1.33%
	Grants/Reimbursements	180,404	273,730	257,407	6,500	7,000	500	0.19%
	Total State Sources	27,306,426	28,263,221	28,387,832	30,270,681	33,994,747	3,724,066	13.12%
FEDERAL SOURCES								
	Indirect from Grants	32,773	78,694	159,041	120,000	50,000	(70,000)	-44.01%
	Grants	2,143,969	2,054,331	4,078,290	1,480,000	1,200,000	(280,000)	-6.87%
	Total Federal Sources	2,176,742	2,133,025	4,237,331	1,600,000	1,250,000	(350,000)	-8.26%
OTHER SOURCES								
	Prior Year Revenue	-	-	-	-	-	-	0.00%
	Refund of Prior Year Exp.	200,115	176,000	17,401	3,000	3,000	-	0.00%
	PY Surplus Applied	\$ 318,783	\$ 326,017	\$ 1,000,000	\$ 1,000,000	\$ 350,000	(650,000)	-65.00%
	Total Other Sources	518,898	502,017	1,017,401	1,003,000	353,000	(650,000)	-63.89%
	TOTAL REVENUE	31,011,674	31,916,020	34,658,959	33,739,951	36,575,247	2,835,296	8.18%

District: Springfield SU: Springfield		T193 Windsor County		Property dollar equivalent yield		Homestead tax rate per \$15,479 of spending per equalized pupil
				15,479	<--See bottom note	1.00
				17,600		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$33,329,695	\$33,173,509	\$33,739,951	\$35,650,947	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	NA	NA	NA	NA	3.
4.	Locally adopted or warned budget	\$33,329,695	\$33,173,509	\$33,739,951	\$35,650,947	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	\$924,300	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Expenditures	\$33,329,695	\$33,173,509	\$33,739,951	\$36,575,247	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$9,367,450	\$9,772,800	\$9,444,770	\$9,356,500	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	NA	NA	NA	NA	12.
13.	Offsetting revenues	\$9,367,450	\$9,772,800	\$9,444,770	\$9,356,500	13.
14.	Education Spending	\$23,962,245	\$23,400,709	\$24,295,181	\$27,218,747	14.
15.	Equalized Pupils	1,257.08	1,283.03	1,259.60	1,247.09	15.
16.	Education Spending per Equalized Pupil	\$19,061.83	\$18,238.63	\$19,288.01	\$21,825.81	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$630.85	\$600.10	\$611.26	\$459.60	17.
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$75.46	\$23.53	\$22.87	\$50.72	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$126.09	\$84.18	-	\$103.00	24.
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	\$126.09	\$84.18	-	-	25.
26.	Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00	26.
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	2 year suspension	2 year suspension	suspended thru FY29	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	\$19,062	\$18,239	\$19,288	\$21,825.81	28.
29.	District spending adjustment (minimum of 100%)	173.321% based on yield \$10.883	161.161% based on yield \$11.317	144.870% based on \$13.314	141.003% based on \$15,479	29.
Prorating the local tax rate						
30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$21,825.81 ÷ (\$15,479 / \$1.00)]	\$1.7332 based on \$1.00	\$1.6116 based on \$1.00	\$1.4487 based on \$1.00	\$1.4100 based on \$1.00	30.
31.	Percent of Springfield equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.41)	\$1.7332	\$1.6116	\$1.4487	\$1.4100	32.
33.	Common Level of Appraisal (CLA)	97.90%	94.78%	103.12%	97.44%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1.4100 / 97.44%)	\$1.7704 based on \$1.00	\$1.7004 based on \$1.00	\$1.4049 based on \$1.00	\$1.4471 based on \$1.00	34.
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.						
35.	Anticipated income cap percent (to be prorated by line 30) [((\$21,825.81 ÷ \$17,600) x 2.00%]	2.82% based on 2.00%	2.65% based on 2.00%	2.42% based on 2.00%	2.48% based on 2.00%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.48%)	2.82% based on 2.00%	2.65% based on 2.00%	2.42% based on 2.00%	2.48% based on 2.00%	36.
37.	#N/A	-	-	-	-	37.
38.	#N/A	-	-	-	-	38.

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

SUMMARY OF PREVIOUS YEAR'S WARRANT ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING MARCH 1, 2022

The legal voters of the Town of Springfield and Town of Springfield School District were notified and warned to meet at Riverside Middle School Gymnasium in said Town on Tuesday, March 1, 2022 at 8:00 a.m. (8:00 o'clock in the forenoon) until 7:00 p.m. to vote by ballot for Town and Town School District Officers, for all appropriations to be voted by ballot, and all other items of business to be voted by ballot.

In accordance with S.172 signed by the Governor all voting was done by Australian Ballot on Tuesday, March 1, 2022, there was no in-person floor voting on Monday, February 28, 2022.

A public informational hearing was held on Zoom video conferencing on Monday, February 28, 2022 at 7:30 p.m. to hear reports of the Town Officers, Town School District Officers and Committees, to discuss all Australian Ballot articles on the Annual Town and Town School District Meeting Warning and to do any other business legally allowed.

ARTICLE 1: Voters elected the following Town Officer and Town School District Officer positions for the ensuing year:

Cemetery Commissioner	Selectmen
First Constable	Town Moderator
Library Trustees	Town School District Moderator
School Directors	Trustees of Public Funds

ARTICLE 2: Voters approved a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town Moderator for the ensuing year. Yes 1093; No 269

ARTICLE 3: Voters approved to pay each Selectperson the sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving the Town in that office. Yes 1034; No 331

ARTICLE 4: Voters approved the sum of THIRTEEN MILLION, FOUR HUNDRED TWENTY FIVE THOUSAND, EIGHT HUNDRED SEVENTY ONE and 00/100 DOLLARS (\$13,425,871.00) for the budget of the Town for salaries, incidental and necessary Town expenses, including highways, and for the purposes for which the law requires appropriations, and for which a Town may legally vote. Yes 922; No 439

ARTICLE 5: Voters approved the sum of SEVEN HUNDRED THOUSAND and 00/100 DOLLARS (\$700,000.00) for repaving, road construction, gravel road improvements, and ancillary professional services for the projects specified in the Road Surface Management System Report dated December 2021 or other duly warranted sidewalk improvements. Yes 1184; No 217

ARTICLE 6: Voters approved the sum of ONE HUNDRED THOUSAND and 00/100 DOLLARS (\$100,000.00) for sidewalk reconstruction in various locations throughout the Town. Yes 1033; No 338

ARTICLE 7: Voters authorized cannabis retailers in town pursuant to 7 V.S.A. Section 863. Yes 715; No 632

ARTICLE 8: Voters of the Springfield Town School District authorized the Town Treasurer, subject to the direction and approval of the School Board, to borrow money in anticipation of taxes needed to meet the requirements of the Town School District for the ensuing year. Yes 883; No 471

ARTICLE 9: Voters of the Springfield Town School District approved a payment of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town School District Moderator for the ensuing year, the funds for which are included in the school budget. Yes 1001; No 362

ARTICLE 10: Voters of the Springfield Town School District approved the payment to each School Board member of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving in that office, the funds for which are included in the school budget. Yes 960; No 403

ARTICLE 11: Voters of the Springfield Town School District approved the School Board to spend THIRTY TWO MILLION, NINE HUNDRED NINETY SEVENTHUNDRED, NINE HUNDRED FIFTY ONE and 00/100 DOLLARS (\$32,997,951.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$19,288 per pupil. This projected spending per equalized pupil is 5.75% higher than spending for the current year. Yes 775; No 593

ARTICLE 12: Voters of Springfield Town School District approved a contribution of \$400,000 from the district's FY21 surplus to the district's operating expense reserve fund for the purpose of paying unexpected operational expenses. Yes 895; No 464

ARTICLE 13: Voters of Springfield Town School District approved a contribution of \$700,000 from the district's FY21 surplus to the district's capital fund for the purpose of paying capital expenses as identified in the capital plan approved by the board. Yes 895; No 455

ARTICLE 14: Voters approved the Town appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to the Springfield Community Band for eight (8) concerts. Yes 894; No 457

ARTICLE 15: Voters approved the Town raise and appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Southeastern Vermont Community Action (SEVCA) to assist Springfield in responding to the emergency needs

of the community and to provide all available and applicable services to families and individuals in need. Yes 1030; No 333

ARTICLE 16: Voters approved the Town raise and appropriate the sum of SIXTY THREE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$63,500.00) to help support the high-quality home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse and Hospice for VT and NH. Care is provided regardless of ability to pay. Yes 1085; No 274

ARTICLE 17: Voters approved the Town raise and appropriate the sum of EIGHT THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Senior Solutions (formerly Council on Aging for Southeastern Vermont) for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home. Yes 1135; No 231

ARTICLE 18: Voters approved the Town raise and appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections (formerly Precision Valley Free Clinic) to help the uninsured access health care. Yes 958; No 416

ARTICLE 19: Voters approved the Town of Springfield appropriate the sum of TWELVE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$12,500.00) for the support of the MOOver f/n/a the Current operated by Southeast Vermont Transit, Inc., to provide transit services to the residents of the Town of Springfield. Yes 989; No 386

ARTICLE 20: Voters approved the Town of Springfield appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Springfield through volunteer service. Yes 994; No 371

ARTICLE 21: Voters approved the Town of Springfield appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to assist with the cost of operating the Meals on Wheels Program of Greater Springfield that provides daily hot & cold congregate and home delivered meals and other nutritional needs to the qualified residents of Springfield. Yes 1207; No 168

ARTICLE 22: Voters approved the Town of Springfield appropriate the sum of THREE THOUSAND and 00/100 DOLLARS (\$3,000.00) to Windsor County Partners d/b/a Windsor County Mentors, for youth mentoring services provided to the children of Windsor County. Yes 972; No 390

ARTICLE 23: Voters approved the Town appropriate the sum of FIVE THOUSAND and 00/100 DOLLARS (\$5,000.00) to the Springfield Supported Housing to assist families and individuals find permanent housing and provide in home case management services for 6 months to two years after placement. Yes 877; No 489

ARTICLE 24: Voters approved the Town appropriate the sum of FIFTY-FIVE THOUSAND and 00/100 DOLLARS (\$55,000.00) to the Springfield Family Center to assist with the cost of providing a free meal daily, a free food shelf, and other services related to hunger, homelessness and related social-service needs in the community. Yes 1065; No 311

ARTICLE 25: Voters approved the Town of Springfield appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to the Women's Freedom Center for general budget support to provide services to women and their children who are experiencing emotional, physical and/or sexual abuse and are residents of the Town. Yes 999; No 366

ARTICLE 26: Voters approved the Town of Springfield appropriate the sum of NINE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$9,500.00) to the Springfield Art and Historical Society to assist in preserving, maintaining, and displaying, for the public, the history and art of the Town of Springfield, Vermont. Yes 857; No 504

ARTICLE 27: Voters approved the Town of Springfield appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Turning Point Recovery Center Drop-In Center and Transition House to help with the everyday cost of providing recovery services and housing for men and that are in recovery from alcohol, substance abuse and co-occurring disorders. Yes 865; No 508

ARTICLE 28: Voters approved the Town raise and appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support outpatient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc. Yes 818; No 555

**THE WARRANT TO BE VOTED
ON AT THE
ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING
BEING HELD MARCH 7, 2023
APPEARS ON THE NEXT FEW PAGES**

WARNING FOR ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING AND NOTICE OF PUBLIC INFORMATIONAL HEARING HYBRID (PHYSICAL AND REMOTE)

The legal voters of the Town of Springfield and Town of Springfield School District are hereby notified and warned to meet at Riverside Middle School Gymnasium in said Town on Tuesday, March 7, 2023 at 8:00 a.m. (8:00 o'clock in the forenoon) until 7:00 p.m. to vote by Australian ballot for Town and Town School District Officers, for all appropriations to be voted by Australian ballot, and all other items of business to be voted by Australian ballot.

A public informational hearing will be held **IN-PERSON**, and will be accessible remotely by electronic means, at the Springfield High School Cafeteria on Monday, March 6, 2023 at **7:00 p.m.** to hear reports of the Town Officers, Town School District Officers and Committees, to discuss all Australian ballot articles on the Annual Town and Town School District Meeting Warning and to do any other business that can legally be done under this Warning.

IN-PERSON PUBLIC INFORMATIONAL HEARING WILL BE ACCESSIBLE REMOTELY BY ELECTRONIC MEANS:

- **ZOOM MEETING ID:** 871 7827 3686
- **By computer:** Join meeting by clicking here: <https://us02web.zoom.us/j/87178273686>
- You may be prompted to enter the Meeting ID. You may need to download software <https://zoom.us/>
- **By smartphone, tablet, or other device:** Download and open the <https://zoom.us/> app. You may have to create a free account or sign into your existing account. Select the option to join meeting and enter the Meeting ID. One-tap mobile device click here: [+13017158592](tel:+13017158592)
- **By telephone:** Dial [+1 646 558 8656](tel:+16465588656) and when prompted enter the Meeting ID. Note that long distance rates may apply. Dial-in participants use *9 to raise/lower hand and *6 to mute/unmute.
- **Meeting link** can also be accessed on the home page of the [Town of Springfield website](#)
- **Watch** live on SAPA TV or stream it from Sapatv.org

ARTICLE 1: To elect the following Town Officers and Town School District Officers for the ensuing year:

Cemetery Commissioner	Town Moderator
Library Trustees	Town School District Moderator
School Director	Trustee of Public Funds
Selectboard	

ARTICLE 2: Shall the Town vote a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town Moderator for the ensuing year?

ARTICLE 3: Shall the Town vote to pay each Selectperson the sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving the Town in that office?

ARTICLE 4: Shall the Town appropriate the sum of FOURTEEN MILLION, TWO HUNDRED EIGHTY FOUR THOUSAND, NINE HUNDRED NINETY NINE and 00/100 DOLLARS (\$14,284,999.00) for the budget of the Town for salaries, incidental and necessary Town expenses, including highways, and for the purposes for which the law requires appropriations, and for which a Town may legally vote?

ARTICLE 5: Shall the Town vote to appropriate the sum of SEVEN HUNDRED FIFTY THOUSAND and 00/100 DOLLARS (\$750,000.00) for repaving, road construction, gravel road improvements, and ancillary professional services for the projects specified in the Road Surface Management System Report dated December 2021 or other duly warranted sidewalk improvements?

ARTICLE 6: Shall the Town vote to appropriate the sum of ONE HUNDRED THOUSAND and 00/100 DOLLARS (\$100,000.00) for sidewalk reconstruction in various locations throughout the Town?

ARTICLE 7: Shall the Town of Springfield issue general obligation bonds or notes in an amount not to exceed THREE MILLION, FOUR HUNDRED THOUSAND and 00/100 DOLLARS (\$3,400,000.00), subject to reduction from the receipt of available state and federal grants-in-aid and other financing sources, for the purpose of making water system improvements, the total estimated cost of such improvements being THREE MILLION, FOUR HUNDRED THOUSAND and 00/100 DOLLARS (\$3,400,000.00)?

Warning (continued)

- ARTICLE 8: Shall the voters of the Springfield Town School District authorize the Town Treasurer, subject to the direction and approval of the School Board, to borrow money in anticipation of taxes needed to meet the requirements of the Town School District for the ensuing year?
- ARTICLE 9: Shall the voters of the Springfield Town School District approve a payment of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town School District Moderator for the ensuing year, the funds for which are included in the school budget?
- ARTICLE 10: Shall the voters of the Springfield Town School District approve the payment to each School Board member of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving in that office, the funds for which are included in the school budget?
- ARTICLE 11: Shall the voters of the Springfield Town School District approve the School Board to spend THIRTY FIVE MILLION, SIX HUNDRED FIFTY THOUSAND, NINE HUNDRED FORTY SEVEN and 00/100 DOLLARS (\$35,650,947.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year?
- ARTICLE 12: Shall the Town appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to the Springfield Community Band for eight (8) concerts?
- ARTICLE 13: Shall the Town raise and appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Southeastern Vermont Community Action (SEVCA) to assist Springfield in responding to the emergency needs of the community and to provide all available and applicable services to families and individuals in need?
- ARTICLE 14: Shall the Town raise and appropriate the sum of SIXTY THREE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$63,500.00) to help support the high-quality home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse and Hospice for VT and NH? Care is provided regardless of ability to pay.
- ARTICLE 15: Shall the Town raise and appropriate the sum of EIGHT THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Senior Solutions (formerly Council on Aging for Southeastern Vermont) for help to support seniors and their families who are

trying to remain at home and not be placed in a nursing home?

- ARTICLE 16: Shall the Town raise and appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections (formerly Precision Valley Free Clinic) to help the uninsured access health care?
- ARTICLE 17: Shall the Town of Springfield appropriate the sum of TWELVE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$12,500.00) for the support of the MOOver f/n/a the Current operated by Southeast Vermont Transit, Inc., to provide transit services to the residents of the Town of Springfield?
- ARTICLE 18: Shall the Town of Springfield appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Springfield through volunteer service?
- ARTICLE 19: Shall the Town of Springfield appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to assist with the cost of operating the Meals on Wheels Program of Greater Springfield that provides daily hot & cold congregate and home delivered meals and other nutritional needs to the qualified residents of Springfield?
- ARTICLE 20: Shall the Town of Springfield appropriate the sum of THREE THOUSAND and 00/100 DOLLARS (\$3,000.00) to Windsor County Partners d/b/a Windsor County Mentors, for youth mentoring services provided to the children of Windsor County?
- ARTICLE 21: Shall the Town appropriate the sum of FIVE THOUSAND and 00/100 DOLLARS (\$5,000.00) to the Springfield Supported Housing to assist families and individuals find permanent housing and provide in home case management services for 6 months to two years after placement?
- ARTICLE 22: Shall the Town appropriate the sum of FIFTY-FIVE THOUSAND and 00/100 DOLLARS (\$55,000.00) to the Springfield Family Center to assist with the cost of providing a free meal daily, a free food shelf, and other services related to hunger, homelessness and related social-service needs in the community?
- ARTICLE 23: Shall the Town of Springfield appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to the Women's Freedom Center for general budget support to provide services to women and their children

Warning (continued)

who are experiencing emotional, physical and/or sexual abuse and are residents of the Town?

ARTICLE 24: Shall the Town of Springfield appropriate the sum of NINE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$9,500.00) to the Springfield Art and Historical Society to assist in preserving, maintaining, and displaying, for the public, the history and art of the Town of Springfield, Vermont?

Dated this 30th day of January, 2023
at Springfield, County of Windsor
and State of Vermont.

Kristi C. Morris, *Chair*
Everett T. Hammond
Michael E. Martin
Walter E. Martone
Crissy L. Webster

Selectboard
Town of Springfield

ARTICLE 25: Shall the Town of Springfield appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Turning Point Recovery Center Drop-In Center and Transition House to help with the everyday cost of providing recovery services and housing for men and that are in recovery from alcohol, substance abuse and co-occurring disorders?

ARTICLE 26: Shall the Town raise and appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support outpatient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc.?

Dated this 31 day of January, 2023
at Springfield, County of Windsor
and State of Vermont.

Troy Palmer, *Chair*
Denise Hunter
Stephen Karaffa
Patti Kemp
Mary Krueger

Board of School Directors
Springfield School District

NOTICE TO VOTERS

BEFORE ELECTION DAY:

CHECKLIST POSTED at Town Clerk's Office by February 5, 2023. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 25, 2023.

REGISTER TO VOTE: You may register to vote on Election Day at the polls and then proceed to vote on that day. You may also register to vote any time in person at the town clerk's office 8:00 a.m. to 4:30 p.m. M-F or online at www.mvp.sec.state.vt.us.

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email or online at www.mvp.sec.state.vt.us. The latest you can request ballots for the March 7, 2023 Town and Town School District Meeting is the close of the Town Clerk's Office on Monday, March 6, 2023. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the Town Clerk's Office before the deadline.
- Voter may take his or her ballot(s) out of the Town Clerk's Office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you and mail or deliver it back to the Town Clerk's Office before Election Day or bring to the polling place before 7:00 p.m. on Election Day.
- If you are ill, injured or disabled before Election Day, you can request by the close of the Town Clerk's Office on Monday, March 6, 2023 to have two Justices of the Peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

ON ELECTION DAY:

If your name was dropped from the checklist in error, or has not been added even though you submitted a timely application for addition to the checklist, explain the situation to your Town Clerk and ask that your name be added to the checklist today.

- If the Town Clerk or Board of Civil Authority does not add your name, you can appeal the decision to a Superior Court Judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail or online, you must provide a valid Vermont photo identification, or a copy of a government issued document with your current address, before you vote for the first time.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two Election Officials.

If you have any questions or need assistance while voting, ask your Town Clerk or any Election Official for help.

NO PERSON SHALL:

- Vote more than once per election, either in the same town or in different towns.
- Mislead the Board of Civil Authority about your own or another person's true residency or other eligibility to vote.
- Hinder or impede a voter going into or from the polling place.
- Socialize in a manner that could disturb other voters in the polling place.
- Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633-1101.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

INSTRUCTIONS FOR VOTERS using Accuvote Ballots

CHECK-IN AND RECEIVE BALLOTS:

- Go to the entrance checklist table.
- State name and, if asked, street address to the Election Official in a loud voice.
- Wait until your name is repeated and checked off by the Election Official.
- An Election Official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

MARK YOUR BALLOT: For each office listed on the ballot, you will see instructions to "Vote for not more than one" or "Vote for not more than two," etc.

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- **WRITE-IN** candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

CAST YOUR VOTE by depositing your voted ballot(s) into the vote tabulating machine.

LEAVE the voting area immediately by passing outside the guardrail.

Barbara A. Courchesne
Town Clerk, CVC
96 Main Street
Springfield, Vermont 05156
(802) 885-2104
tosclerk@vermontel.net

RIVER VALLEY TECHNICAL CENTER

The River Valley Technical Center School District sending school region includes Bellows Falls Union High School, Expeditionary School at Black River, Fall Mountain Regional High School, Green Mountain Union High School, and Springfield High School. We also enroll students from the Compass School as well as home-schooled and adult students. In this past year, 283 high school students enrolled in various technical education programs from 16 area towns served by the Center. River Valley Technical Center offered many programs for high school students last year, including Pre-Technical Foundations and Integrated Pre-Technical Studies for grades 9 and 10, Business and Financial Services, Information Technology, Advanced Manufacturing/Engineering, Industrial Trades, Horticulture and Natural Resources, Carpentry, Criminal Justice, Human Services, Audio Video Production, Health Sciences, and Culinary Arts.

RVTC completed a Comprehensive Local Needs Assessment (CLNA); this is a requirement from the federal government as part of the Carl D. Perkins Career and Technical Education Act V of 2019. The CLNA process included input from multiple stakeholder groups via six unique surveys, analysis of labor market information (both current and future), and an analysis and review of each program offering. The goal is to ensure RVTC is offering relevant and quality programming to the students of our service area.

RVTC prepares students to be career and college-ready through hands-on learning which incorporates academic skills, technical skills, and our Essential Employability Skills which include: Dependability, Communication, Organization, Collaboration, Problem Solving, and Work Ethic. Students receive embedded academic credits/proficiencies and elective credits which help fulfill their high school graduation requirements.

The COVID-19 Pandemic continued to have a significant impact on our Cooperative Education program resulting in reduced participation for students as opposed to previous years resulting in 101 job shadow experiences, 10 paid, and 69 unpaid work experiences. Skills USA Vermont state competitions resulted in RVTC student winners: from Springfield High, Augustus Burke, Emma Dana, Thomas Czwakiel,

Alicia Ostrom along with John Sherrill from Bellows Falls Union earned a gold medal for Quiz Bowl; Emma Dana earned a gold medal in Technical Math; John Hassett from Fall Mountain Regional teamed up with Caleb Ghia from Bellows Falls Union earned a gold medal in Audio-Radio Production. Sixteen students were inducted into the RVTC Chapter of the National Technical Honor Society. Many students earned college credits through dual enrollment with area colleges resulting in students earning 119 college credits. Students also earned 168 industry-recognized credentials. More than 99% of our graduates last year are either in post-secondary education, the military, or employed within six months following high school graduation with 42% percent of our students going on to post-secondary placements.

At our Annual Awards Night we honored our students on a beautiful June evening. We were able to award approximately \$30,000 in scholarships to our students thanks to long-time support from the Tom Leever Foundation, the Kurt Dechen Memorial Fund and most recently, Kelly Flynn for establishing the “James Gould – Tools of the Trade” Fund and the Jan E. Fersing Scholarship.

Our Adult Services program offers adults opportunities for learning specialized skills. RVTC offered two Licensed Nurse Assistance programs. In partnership with Vermont Technical College’s Continuing Education and Workforce Development Division, 4 classes were held in Advanced Manufacturing including the ability to earn college credits with 25 unique enrollments. Several of these students were referred to us by area businesses.

RVTC enjoys a high degree of student satisfaction with 96% of our students reporting that they look forward to coming to RVTC. If you meet one of our students, talk to them about RVTC!

Scott D. Farr
Superintendent/Director
307 South Street
Phone: 802-885-8300
Email: sfarr@rvtc.org
Website: www.rvtc.org

SUMMARY OF WARNING

RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT

2022 ANNUAL MEETING AND INFORMATIONAL MEETING

(Member districts: Bellows Falls Union High School District #27, Expeditionary School at Black River, Green Mountain Unified School District #35, and Springfield School District)

ANNUAL MEETING AND

INFORMATIONAL MEETING

The legal voters of the River Valley Technical Center School District were warned to meet in the RVTC Café, Rm. B106 at the Howard Dean Education Center, Springfield, Vermont, on Thursday, February 24, 2022, at 7:00 PM, to transact at that time business not involving voting by Australian Ballot or voting required by law to be by ballot.

The business transacted included:

ARTICLE 1: Moderator for a term of two years was elected.

ARTICLE 2: Clerk for a term of two years was elected.

ARTICLE 3: Treasurer for a term of two years was elected.

ARTICLE 4: Compensation set for the School District to the officers of the River Valley Technical Center School District.

ARTICLE 5: The reports of the School District officers were heard.

ARTICLE 6: Approved the School District to authorize the Board of Directors to receive and expend funds received through grants, donations, or other outside sources during the ensuing year, so long as such funds do not change the technical-education tuition assessment derived from the operating budget approved by the School District voters.

ARTICLE 7: Authorized the Board of Directors to borrow funds through a bridge loan to cover expenses while waiting for state funding to arrive.

ARTICLE 8: Transacted any other business that may legally be brought before this School District Annual Meeting.

The meeting was then be recessed to Tuesday, March 1, 2022, on which date the voters of each member district are further warned to vote on the following article by Australian ballot at their respective polling places:

VOTING BY AUSTRALIAN BALLOT

MARCH 1, 2022

ARTICLE 1: Voters of the River Valley Technical Center School District approved the sum of **three million, nineteen thousand, six hundred seventy-six dollars (\$3,019,676)** to defray current expenses for the ensuing fiscal year and to pay outstanding orders and obligations. Yes 972; No 402.

WARNING
RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT ANNUAL MEETING
AND INFORMATIONAL MEETING THURSDAY, MARCH 2, 2023

(Member districts: Bellows Falls Union High School District #27, Expeditionary School at Black River,
Green Mountain Unified School District #35, and Springfield School District)

ANNUAL MEETING AND
INFORMATIONAL MEETING

The legal voters of the River Valley Technical Center School District are hereby warned to meet in the RVTC Café, Rm. B106 at the Howard Dean Education Center, Springfield, Vermont, on Thursday, March 2, 2023, at 7:00 PM, to transact at that time business not involving voting by Australian Ballot or voting required by law to be by ballot.

The business to be transacted to include:

ARTICLE 1: To see what compensation the School District will pay to the officers of the River Valley Technical Center School District.

ARTICLE 2: To hear and act on the reports of the School District officers.

ARTICLE 3: To see if the School District will authorize the Board of Directors to receive and expend funds received through grants, donations, or other outside sources during the ensuing year, so long as such funds do not change the technical-education tuition assessment derived from the operating budget approved by the School District voters.

ARTICLE 4: To authorize the Board of Directors to borrow funds through a bridge loan to cover expenses while waiting for state funding to arrive.

ARTICLE 5: To transact any other business that may legally be brought before this School District Annual Meeting.

Robert Flint, *Chair*
David Clark, *Vice Chair*
Andrew Pennell, *Board Secretary/Clerk*
Sarah Vogel
James Rumrill

The meeting will then be recessed to Tuesday, March 7, 2023, on which date the voters of each member district are further warned to vote on the following article by Australian ballot at their respective polling places:

VOTING BY AUSTRALIAN BALLOT
MARCH 7, 2023

ARTICLE 1: Shall the voters of the River Valley Technical Center School District approve the sum of **three million, three hundred thirty-nine thousand five hundred seventy dollars (\$3,339,570)** to defray current expenses for the ensuing fiscal year and to pay outstanding orders and obligations?

The legal voters of the River Valley Technical Center School District are further warned that a Public Informational Meeting will be held concerning the aforementioned Australian ballot article on Thursday, March 2, 2023 in the RVTC Café, Rm. B106 at the Howard Dean Education Center, immediately following the business portion of the School District's Annual Meeting.

For more information about the proposed 2023-2024 budget, please contact the office of the RVTC Superintendent/Director at (802) 885-8301. Copies of the RVTC Annual Report are available at town clerk offices and high schools of the member districts, on our website at rvtc.org, or upon request by contacting the RVTC office.

Lois Perlah
Paul Orzechowski
Patti Kemp
Lyza Gardner
Brenda Blodgett, *Clerk, RVTC School District*

VOTING LOCATION AND HOURS ON MARCH 7, 2023
SPRINGFIELD SCHOOL DISTRICT – RIVERSIDE MIDDLE SCHOOL
8:00 A.M. – 7:00 P.M

**TOWN OF SPRINGFIELD
SPRINGFIELD, VERMONT 05156**

